

GRANTS & AGREEMENTS GLOSSARY

[A](#) [B](#) [C](#) [D](#) [E](#) [F](#) [G](#) [H](#) [I](#) [J](#) [K](#) [L](#) [M](#) [N](#) [O](#) [P](#) [Q](#) [R](#) [S](#) [T](#) [U](#) [V](#) [W](#) [X](#) [Y](#) [Z](#)

	TITLE	DEFINITION
	A	
	Accession Number	Accession number has both ARS and NIFA-specific uses. The ARS-specific use is a unique tracking number for projects, including agreements, in the ARIS computer system. The NIFA-specific use is as a tracking number in the USDA/CRIS reporting system, to which NIFA grantees must report.
	Advance	Payment made to a Cooperator/Recipient upon its request either before outlays are made by the Cooperator/Recipient or through the use of predetermined payment schedules.
AFM	Administrative & Financial Management	AFM provides administrative and financial management services for the Research, Education, and Economics (REE) agencies: the Agricultural Research Service (ARS), the National Institute of Food and Agriculture (NIFA), the Economic Research Service (ERS), and the National Agricultural Statistics Service (NASS).
	Agency (The)	Term used to define in whole or part the United States Department of Agriculture (USDA), Agricultural Research Service (ARS).
ALC	Agency Locator Code	Identifies USDA-ARS when electronic deposits are received at Citibank of New York. The USDA-ARS ALC is 12400300.
AIMS	Agreement Information Management System	AIMS is the extramural agreements management database. It is a fully integrated component of the Agricultural Research Information System (ARIS). The system is designed to produce the agreement award package and to serve as a management tool for the Grants Management Specialist/Authorized Departmental Officer (ADO).
	Agreement Number	A number assigned by the ARS Authorized Departmental Officer to identify the agreement to ARS users and the cooperator once an agreement is fully approved and established. The ARS agreement number is a 10 digit code which identifies the agreement type, the location office, fiscal year, next sequential number identified in the fiscal year, and also can identify if an agreement is F-Foreign, N-Non funded, or M-Memorandum of Understanding. Example: 60-1111-2-0001F, or 58-1902-2-201.
ARIS	Agricultural Research Information System	The Agricultural Research Information System (ARIS) is the key program management information system for the Agricultural Research Service (ARS). The system is a project documentation and retrieval system, containing information on all in-house research as well as all extramural research and projects in cooperation and collaboration with outside institutions. The system holds information pertaining to all aspects of the

GRANTS & AGREEMENTS GLOSSARY

		research projects, funding levels, publications and progress, and personnel. There are numerous subsystems within ARIS that are used throughout ARS, by a variety of personnel from the Research Unit level, to the ARS Administrator level. The subsystems within ARIS include: Research /Agreements, Post-Doctoral, Inventions/Licenses, Foreign Travel, Admin (only used by a few systems groups).
AFRI	Agriculture Food and Research Initiative	The largest USDA competitive grants program, run by the National Institute of Food and Agriculture (NIFA). AFRI is charged with funding research, education, and extension grants and integrated research, extension, and education grants that address key problems of National, regional, and multi-state importance in sustaining all components of agriculture.
	Allocable Costs	Those allowable costs that actually benefit the grant or cooperative agreement to which they are being charged.
	Allowable Costs	Those categories of costs that can be charged to a grant or cooperative agreement, 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 grant or cooperative agreement.
	Appropriation	The federal authorization of an expenditure of public monies, limited in amount, manner, and purpose by Congress. (appropriated – when an appropriation was made by Congress)
	Approved Budget	The financial expenditure plan outlining project costs to support work under a grant or cooperative agreement.
ARS PI	ARS Principal Investigator	The REE Agency's technical representative, acting within the scope of delegated authority, who is responsible for participating with the Cooperator in the accomplishment of a cooperative agreement's objectives and monitoring and evaluating the Cooperator's performance. The ARS PI is the ARS person who is responsible for the proper conduct of an extramural research project. (Previously called ADODR.)
ATCA	Assistance Type Cooperative Agreement	For an Assistance-Type Cooperative Agreement , the principal purpose is to transfer a thing of value to the recipient to stimulate or carry out a public purpose and substantial involvement is anticipated between the agency and the recipient.
425	Authorization to Apply for and Use Funds from Outside Sources	An ARS form which must be completed in ARIS to receive line and program management approval to submit a proposal for external funding. Pre-proposals and letters of intent do not require a 425. This form is also called Incoming Agreement in ARIS. See also SF-425, a federal financial reporting form.
AOR	Authorized Organizational	The individual, named by the applicant organization, who is authorized to act for the applicant and to assume the obligations imposed by the Federal laws, regulations, requirements, and conditions that apply to

GRANTS & AGREEMENTS GLOSSARY

	Representative	grant applications or grant awards. Responsibilities include: <ul style="list-style-type: none"> • Submitting the grant on behalf of ARS. • Signing grant applications and the required certifications and/or assurances necessary to fulfill the requirements of the application process. Also called Authorized Representative.
ADO	Authorized Departmental Officer	A REE Agency Official with delegated authority to negotiate, award, administer, suspend, and terminate agreements. The ADO is the only person that can obligate funds or commit the resources of the Agency with regard to extramural agreements.
ADODR	Authorized Departmental Officer's Designated Representative	See ARS PI.
	Award	A grant, cooperative agreement, CRADA, or other agreement that is legally signed and in effect.
	Award Number	The number assigned by the non-ARS entity for an agreement legally signed and in effect.
	Awardee	The organization or individual awarded an agreement that is responsible and accountable for the use of the funds provided and for the performance of the supported project or activity. The awardee is the entire legal entity. The awardee is legally responsible and accountable to the funding organization for the performance and financial aspects of the award-supported project or activity. Also known as grantee or recipient.
	B	
B2	B2	A general ledger correction or adjustment to move expenses to the correct or different accounting code.
	Bayh-Dole Act	The Bayh-Dole Act of 1980 (Public Law 96-517; 35 U.S.C. 200-212), implemented by 37 CFR 401, affords grantees the right to elect title and retain ownership to inventions first conceived of or reduced to practice with funding from a Federal research grant or cooperative agreement (but not a CRADA). Under the regulations, grantees are required to report all subject inventions to the awarding agency (usually through the iEdison system, www.iedison.gov), as well as acknowledging Federal support in any patents or PVPs. Note: Bayh-Dole applies to recipients of ARS research agreements. However, inventions discovered by ARS scientists are covered by the Stevenson-Wydler Act regardless of source of funding and are thus reportable to OTT.
BARD	Bi-National Agricultural Research	BARD is a competitive funding program for mutually beneficial, mission-oriented, strategic and applied

GRANTS & AGREEMENTS GLOSSARY

	and Development	research of agricultural problems, jointly conducted by American and Israeli scientists. BARD also supports international workshops and fellowships.
	Budget Authority	Budget Authority is the authorized amount the cooperator is agreeing to pay ARS for research or services. It is also used to refer to the FMMI financial plan (which corresponds to the research/service agreement). In FMMI the Budget Authority is established when a sales order is created for a reimbursable account. For trust accounts and CRADA accounts, the Budget Authority is established when the check is deposited in FMMI.
BPMS	Budget and Program Management Staff	The Budget and Program Management Staff (BPMS) operates under the Administrator's office, and is responsible for the administration of the budgetary activities and funding policies of the Agency. BPMS provides functional leadership in all aspects of the Agency's annual budget submission and justification to the Secretary of Agriculture, the Office of Management and Budget (OMB), and to the Congressional Appropriations Committees.
BOC	Budget Object Classification	The BOC is a collection of codes that identify the nature of the services provided or received and are recorded throughout the ARS accounting systems, purchasing mechanisms, and the National Finance Center. Budget Object Classification codes are used when obligations are first incurred to record financial transactions.
	Budget Period	The intervals of time (usually 12 months each) into which a project period is divided for budgetary and funding purposes. (funding period)
	C	
	Cash Contributions	Recipient's cash outlay, including the outlay of money contributed to the recipient by non-Federal third parties.
CFDA	Catalog of Federal Domestic Assistance	A comprehensive database of all Federal assistance programs. Many programs listed in the CFDA are not active. Federal programs are assigned a number in the Catalog of Federal Domestic Assistance (CFDA) which is referred to as the "CFDA number."
CDC	Centers for Disease Control and Prevention	An agency of the Department of Health and Human Services which addresses disease control and prevention. www.cdc.gov
CCR	Central Contractor Registration Database	Refer to SAM. For a year from July 2012, when users go to the CCR/FedReg or EPLS websites, they'll be automatically redirected to the SAM website, which replaced the CCR. CCR was the primary registrant database for the U.S. Federal Government. Grant-applicant institutions needed to register with the CCR to apply for a grant through Grants.gov. The CCR stored organizational information, allowing Grants.gov to

GRANTS & AGREEMENTS GLOSSARY

		verify the organization's identity and to pre-fill organizational information on its grant application. Institutions must have a DUNS number to register. (CCR/SAM is also used for procurement personnel to ensure contractors are registered.)
	Certifications and Assurances	The ADO must obtain the following certifications, assurances, and other statements from the cooperator before making an award. Certification Regarding Debarment, Suspension, Proposed Debarment, and Other Responsibility Matters (AD-1047); Certification Regarding Drug-Free Workplace Requirements (AD-1049/1050); Certification Regarding Lobbying – Contracts, Grants, Loans and Cooperative Agreements. Assurances include the USDA Civil Rights Policy Statement, USDA Research Misconduct Regulation for Extramural Research (75 FR 49357), Executive Order 13513 – Text Messaging, Financial Assistance use of Universal Identifier (DUNS) and CCR (75 FR 55671-55676), and Sub-award Requirements for FFATA Implementation (75 FR 55663-55671).
	Closeout	The act of completing all internal procedures and sponsor requirements to complete or terminate a research project.
CFR	Code of Federal Regulations	The CFR is a codification of the general and permanent rules published in the Federal Register by the Executive departments and agencies of the Federal Government.
	Cognizant Agency	The Federal agency which, on behalf of all Federal agencies, is responsible for: reviewing, negotiating, and approving cost allocation plans, indirect cost rates and similar rates; monitoring non-Federal audit reports; conducting Federal audits as necessary; and resolving cross-cutting audit findings. The cognizant agency under the applicable cost principles and under OMB Circular A-133 may be different for a given recipient. ARS does not have a cognizant agency. Refer to the Indirect Cost category P&P 329.5, Assessment of Indirect Program Support Costs and Indirect Costs.
	Co-Investigator	An individual involved with the Program or Project Director / Principal Investigator (PD/PI) in the scientific development or execution of a project. The co-investigator (collaborator) may be employed by, or be affiliated with, the applicant/grantee organization or another organization participating in the project under a consortium agreement. A co-investigator typically devotes a specified percentage of time to the project and is considered senior/key personnel. This role differs from that of Co-PD/PI by degree of responsibility for the agreement. Federal policy considers all Co-PD/PIs to be co-equal and capable of managing the work and resources of the agreement, while a Co-Investigator contributes an important piece but is not co-equal. A Co-Investigator may or may not manage financial or other resources on an agreement. Therefore, a postdoc may be a Co-Investigator but not a Co-PD/PI.
	Collections	Funds paid to ARS from the cooperator either as a reimbursement or advance.
CAGE	Commercial and	A unique identifier received by an entity when a Central Contractor Register (CCR)/Data Universal

GRANTS & AGREEMENTS GLOSSARY

	Government Entity Code	Numbering System (DUNS) number is assigned. It is a 5 digit code that helps identify the entities business activities.
CA	Confidentiality Agreement	ARS scientists enter into a Confidentiality Agreement (CA) with cooperators outside the agency when they want to discuss confidential information or data that may have patent potential. CAs are also used when a company needs to discuss confidential information with ARS scientists. See also Cooperative Agreement.
	Conflict of Interest	Conflict of Interest is a cross-cutting issue that affects many policy areas such as peer review, financial conflict of interest, and responsible conduct of research. There are different uses of this term. It generally means that a competing personal interest could affect, or could appear to affect, an individual's judgment or could cause the individual's impartiality to be questioned. Conflicts of Interest (actual or potential) may arise in the objective review process or in other activities or phases of the financial assistance process.
	Congressional District	A territorial division of a state from which a member of the United States House of Representatives is elected.
	Consultant	<p>An individual who provides professional advice or services for a fee, but normally not as an employee of the engaging party. In unusual situations, an individual may be both a consultant and an employee of the same party, receiving compensation for some services as a consultant and for other work as a salaried employee. To prevent apparent or actual conflicts of interest, grantees and consultants must establish written guidelines indicating the conditions of payment of consulting fees. Consultants also include firms that provide professional advice or services.</p> <p><i>“Consultant,”</i> means one who provides “consultative services,” as defined at 5 CFR § 5501.106(b)(2). “Consultative services,” under this section, means “the provision of personal services by an employee, including the rendering of advice or consultation, which requires advanced knowledge in a field of science or learning customarily acquired by a course of specialize instruction and study in an institution of higher education, hospital, or other similar facility.” USDA – Office of Ethics, Issuance # 09-1 dated 2/12/09</p>
	Contract	An award instrument used to acquire from a non-federal party, by purchase, lease, or barter, property or services for the direct benefit or use of the Federal government. The same term may be used to describe a vendor relationship between a recipient and another party under a grant (to acquire routine goods and services); however, the recipient may use subaward to describe the contract under a grant relationship.
CA	Cooperative Agreement	Under the Federal Grant and Cooperative Agreement Act, a cooperative agreement is defined as a federal financial assistance instrument, used in situations anticipating substantial involvement from the federal funding agency. Refer to Agreement types . See also Confidentiality Agreement.

GRANTS & AGREEMENTS GLOSSARY

CSREES	Cooperative State Research, Education and Extension Service	The predecessor agency to the USDA NIFA (National Institute of Food and Agriculture). NIFA was created by the Food, Conservation, and Energy Act of 2008. www.nifa.gov
CRADA	Cooperative Research and Development Agreement	<p>The Cooperative Research and Development Agreement (CRADA) program is the primary tool linking government and industry researchers in cooperative research work. This program, authorized under the Federal Technology Transfer Act of 1986, allows federal laboratories and businesses to form partnerships that help develop and move new technologies to the market. ARS scientists and companies work together to develop a research plan consistent with the company's and agency's mission. Under a CRADA, ARS scientists collaborate with businesses to help develop new technologies. A CRADA allows a company the first right to negotiate an exclusive license to any inventions that is developed and owned or co-owned by the government under the agreement.</p> <p>The objective of the CRADA is to expedite federal research activities and expertise to the private sector in order to enhance global and domestic competitiveness.</p>
Coop	Cooperator	Any State agricultural experiment station, State cooperative extension service, all colleges and universities, other research or education institutions and organizations, Federal and private agencies and organizations, individuals, and any other party, either foreign or domestic, receiving an award from a REE Agency.
Co-PI/PD	Co-Principal Investigator/Project Director	Co-leading personnel for a Federal grant or cooperative agreement. Federal policy considers all Co-PI/PDs to be co-equal and capable of managing the work and resources of the agreement, although a specific PI/PD is usually designated as the primary point of contact. See also Co-Investigator.
CATS	CRIS Allocation Tracking System	CATS is used by Agricultural Research Service and National Agricultural Library to track obligations at the accounting code and Current Research Information System (CRIS) levels. It is basically the ARS in-house accounting system. It is used to report annual CRIS expenditures to Budget and Program Management Staff (BPMS) via the CRIS Actualization Module (CAM) and provide accurate year-end closing figures in accordance with financial management regulations.
CRIS	Current Research Information System	Provides documentation and reporting for ongoing agricultural, food science, human nutrition, and forestry research, education and extension activities for the United States Department of Agriculture. ARS projects are loaded from ARIS into the CRIS . CRIS is also the grant reporting tool for all NIFA grants and thus it is a NIFA requirement that their grantees report on an annual basis directly into CRIS. Refer to REReport .
	D	
DUNS	Data Universal Numbering System	A nine-digit number established and assigned by Dun and Bradstreet to uniquely identify a business entity. A DUNS number is required for any Federal grant or cooperative agreement application and is held by each

GRANTS & AGREEMENTS GLOSSARY

		Area Office.
	Debarment and Suspension	The actions taken by a debarment official in accordance with OMB guidance at 2 CFR part 180, "Non-procurement Debarment and Suspension," as implemented by HHS in 2 CFR part 376, to exclude a person or organization from participating in grants and other non-procurement awards government-wide. If debarred or suspended, the person or organization may not receive financial assistance (under a grant, cooperative agreement, or subaward, or contract under a grant) for a specified period of time. Debarments and suspensions carried out pursuant to 2 CFR Part 376 are distinct from post-award suspension action by an awarding agency.
	Deliverables	Quantifiable goods or services that will be provided upon the completion of a project. Deliverables can be tangible or intangible parts of the development process, and are often specified functions or characteristics of the project.
DOE	Department of Energy	www.doe.gov
	Direct Costs	Clearly identifiable costs related to a specific project. General categories of direct costs include but are not limited to salaries and wages, fringe benefits, supplies, contractual services, travel and communication, equipment, and computer use.
	Disallowed Costs	Those charges incurred under the cooperative agreement that REE determines to be unallowable, in accordance with the applicable Federal cost principles or other terms and conditions contained in the cooperative agreement.
	E	
E-Green	E-Green File Module	The electronic version of the official file, which is stored in ARIS/AIMS.
EFT	Electronic Funds Transfer	Electronic payment methods used to transfer funds to a Cooperator's bank account (such as the HHS/Payment Management System (PMS) or the Department of Treasury, Automated Standard Application for Payment (ASAP)).
eRA Commons	Electronic Research Administration Commons	eRA Commons is NIH's electronic grant application system, which must be used even when proposals are submitted through Grants.gov
eSNAP	Electronic Streamlined Non-Competing Award Process	An electronic NIH tool which allows an institution to review non-competing grant data and submit a progress report online. Part of the eRA Commons.
EIN	Employer	Identification of a business to the U.S. Internal Revenue Service; EIN is one type of a taxpayer identification

GRANTS & AGREEMENTS GLOSSARY

	Identification Number	number (TIN).
	Equipment	Tangible nonexpendable personal property contributed or acquired by either an REE Agency or by the Cooperator, having a useful life of more than one year and an acquisition cost of \$5000 or more per unit. However, consistent with Cooperator policy, lower limits may be established.
EPLS	Excluded Parties List System	The EPLS is a website provided as a public service by General Services Administration (GSA) for the purpose of efficiently and conveniently disseminating information on parties that are excluded from receiving Federal contracts, certain subcontracts, and certain Federal financial and nonfinancial assistance and benefits, pursuant to the provisions of 31 U.S.C. 6101, note, E.O. 12549, E.O. 12689, 48 CFR 9.404, and each agency's codification of the Common Rule for Non-procurement suspension and debarment. After July 2012, when users go to the EPLS website, they'll be automatically redirected to the SAM website. The redirect will be in place for one year.
	Expenses	Dollars that have been spent or liquidated obligations.
	Expiration Date	Generally, the date signifying the end of the current project period, after which the grantee is not authorized to obligate grant funds.
	Extramural	Grants or agreements occurring or located outside ARS.
EAD	Extramural Agreements Division	EAD provides leadership and guidance in the management of assistance and non-assistance programs related to research, education, and extension activities supported by the NASS, ERS and ARS.
	Extramural Agreement	Any of the following instruments: Incoming Agreements i.e., Grant, Cooperative Research and Development Agreement (CRADA), Material Transfer Research Agreement (MTRA), Trust Fund Cooperative Agreement (TFCA), Reimbursable Cooperative Agreement (RCA), and Outgoing Agreements i.e., Specific Cooperative Agreement (SCA), Assistance-Type Cooperative Agreement (ATCA), Grant, Research Support Agreement (RSA); Non-Funded Cooperative Agreements (NFCA), including Memoranda of Understanding (MOU) and Standard Cooperative Agreement (StCA). These agreements are awarded or accepted by REE Agencies under one the following authorities: 7 U.S.C 450a; 7 U.S.C. 3318(b); 7 U.S.C. 3318(c); 7 U.S.C. 3319a; or 15 U.S.C. 3710a.
	F	

GRANTS & AGREEMENTS GLOSSARY

F&A	Facilities and Administrative Costs	Facilities & Administrative (F&A) costs are real costs that grant recipients incur in support of extramural activities but which cannot be directly charged to a specific grant or contract. The costs result from shared services such as libraries, physical plant operation and maintenance, utility costs, general, unit and sponsored projects' administrative expenses, and depreciation or use allowance for buildings and equipment. F&A costs also are synonymous with Indirect Costs or institutional overhead.
	FastLane	The National Science Foundation's electronic proposal application and grant management and reporting system. www.fastlane.nsf.gov
	Federal Assistance	A broad term used by the U.S. Government that includes all non-procurement delivery of funding for program delivery through grants, cooperative agreements, loans, and other instruments.
FFR	Federal Financial Report	The Federal Financial Report (SF425) is a single form consolidating the collection of financial information previously collected on the Cash Transaction Report (SF272) and the Financial Status Report (SF269). Many grantees are now required to submit all required expenditure reports using the FFR. ARS requires use of the FFR for ATCA and Grant financial reporting.
FR	Federal Register	An official, daily publication communicating proposed and final regulations and legal notices issued by federal agencies, including announcements of the availability of funds for financial assistance. Go to Federal Register .
FSR	Financial Status Report	A federal financial report due a specified number of days after the end of each budget period for those awards specifying submission of a FSR. The report is mandatory for continued funding of a grant. The form numbers for FSRs are SF269 and SF269A. Note the FSR has been replaced with the FFR (SF425) by many federal funding entities.
FY	Fiscal Year	Any twelve-month period for which annual accounts are kept. The annual period established for the federal government accounting purposes begins on October 1 and ends September 30 of the following year.
FDA	Food and Drug Administration	A regulatory agency of the Department of Health and Human Services which also funds research on food and drug safety. http://www.fda.gov/

GRANTS & AGREEMENTS GLOSSARY

416/417	Form AD-416/AD-417 (in-house)	Forms used internally by ARS that identify the ARS research work unit, ARS project description, ARS investigators, objective/approach, research resume, and classification codes of research. These forms are always submitted together on-line in ARIS and assigned an in-house (D) project number. This form can be found in MSWord format under Chapter 16, "In-House Project Template" of the ARIS manual at: ARIS Manual . Note: NIFA will no longer be using the Form 416/417 numbers when REEport is deployed in mid-2012.
416/417	Form AD-416/AD-417 (agreements)	Forms used internally by ARS that identify the research work unit, project description, research resume and classification of research for incoming agreements that total over \$25,000 and all outgoing agreements. These forms are always submitted together on-line in ARIS and assigned a unique project number relative to the in-house project. These forms can be found in MSWord format separated by agreement requirements under Chapter 16 of the ARIS manual at: ARIS Manual . Note: NIFA will no longer be using the Form 416/417 numbers when REEport is deployed in mid-2012.
ARS-157	Form ARS-157, Management Report	An itemized report of expenditures submitted by the Cooperator to the ADO and the ARS PI. The ADO and ARS PI verify receipt of goods and/or services for the Agency. Management reports are only for Research Support Agreements. Also known as MR.
REE-451	Form REE-451	The Research, Education & Economics (REE) extramural agreement signature page (and statement of work), used by ERS, NASS and ARS. The form is only signed by an ADO.
FOIA	Freedom of Information Act	Requires dissemination, upon request, of Government documents while ensuring protection of proprietary and other privacy act information.
	Fringe Benefits	Employee benefits paid by the employer. (e.g., FICA, Worker's Compensation, Withholding Tax, Insurance, etc.)
FOA	Funding Opportunity Announcement	A publicly available document by which a Federal Agency makes known its intentions to solicit proposals for discretionary grants or cooperative agreements, usually as a result of competition for funds. Funding opportunity announcements may be known as program announcements, requests for applications (RFA), notices of funding availability (NOFA), solicitations, or other names depending on the Agency and type of program.

GRANTS & AGREEMENTS GLOSSARY

	Funding Period	The period of time when funding is available for obligation by the Cooperator.
	G	
	Gift(s)	Monetary or property items (i.e. tractor, combine) given to the Agency and in direct support of an authorized program and that the offeror is the sole owner of the gift and the gift is offered unconditionally.
	Grant	A type of financial assistance awarded to an organization for the conduct of research or other program as specified in an approved proposal. A grant, as opposed to a cooperative agreement, is used whenever the awarding office anticipates no substantial programmatic involvement with the recipient during the performance of the activities. Agreement Types .
	Grant Provisions	All legal requirements imposed on a grant by the Grantor, whether based on statute, regulation, policy, or other document referenced in the grant award, or specified by the grant award document itself. The Notice of Award may include both standard and special conditions that are considered necessary to attain the grant's objectives, facilitate post award administration of the grant, conserve grant funds, or otherwise protect the Federal Government's interests. See Terms and Conditions of Award.
	Grant Start Date	Official date a grant award begins; same as the first day of the first budget period.
Grants.gov	www.grants.gov	U. S. Government web site, managed by the Department of Health and Human Services that is a portal for Federal grants and cooperative agreements. It provides services to find funding opportunities and to apply for them and is the only method for doing so for many government programs.
	Grantee	<p>The organization or individual awarded a grant or cooperative agreement that is responsible and accountable for the use of the funds provided and for the performance of the grant-supported project or activity. The grantee is the entire legal entity. The grantee is legally responsible and accountable to the grantor for the performance and financial aspects of the grant-supported project or activity. Also known as awardee or recipient.</p> <p>ARS employees are not permitted to receive grants or cooperative agreements as individuals – all grants are to ARS.</p>

GRANTS & AGREEMENTS GLOSSARY

GMS	Grants Management Specialist	Previously known as the Extramural Agreements Specialist. The GMS is responsible for the daily operations and execution of all agreements for the ARS grants and agreements program.
	H	
HQ	Headquarters	ARS Administrator’s Office in Washington, D. C. and or the offices at the George Washington Carver Center, Beltsville, Maryland.
HHS	Health and Human Services, Department of	HHS (or DHHS) is the Federal department that includes NIH, FDA, CDC, and other agencies.
HHS-PMS	HHS Payment Management System	HHS-PMS is the Department of Health and Human Services centralized grants payment system operated by the Division of Payment Management, Program Support Center. (Also see EFT and PMS).
	I	
425	Incoming Agreement	An ARS form which must be completed in ARIS to receive line and program management approval to submit a proposal for external funding (even if no funds come into ARS). Pre-proposals and letters of intent do not require the ARIS Incoming Agreement approval. This ARS form is also called the 425 “Authorization to Apply for and Use Funds from Outside Sources” in ARIS.
	Indirect Costs	Indirect costs are costs which cannot be directly identified with a single contract or grant. The indirect costs are applied equitably across all of the business activities of the organization, according to the benefits each gains from them. Some examples of indirect costs are office space rental, utilities, and clerical and managerial staff salaries. To the extent that indirect costs are reasonable, allowable and allocable they are a legitimate cost of doing business payable under a U.S. Government contract or grant. (Also refer to Facilities and Administrative Costs (F&A)).
IPSC	Indirect Program Support Costs	Costs incurred at Headquarters (HQ), Area and Service Center levels which are Agency overhead/indirect expenses not directly charged to or identifiable with in-house research projects or research management

GRANTS & AGREEMENTS GLOSSARY

		unit. Refer to P&P 329.5 .
IRC	Indirect Research Costs	Research costs incurred at the location level which benefit more than one in-house research project or management unit (MU) but cannot be effectively charged directly to the respective in-house research projects or MU's. These costs are accumulated and controlled in location IRC accounts and are distributed to in-house research projects and MU's in accordance with accounting and cost distribution principles). Refer to P&P 329.5 .
	In-house Research Project	An in-house research project ("D") is an ARS research project that is supported by appropriated funds, which has a defined set of objectives and generally exists for five years. Additionally, in-house projects (in most cases) go through a peer review process before they begin.
	In-house Project Number	Also known as Project Number (in-house). A 14 digit number assigned to an in-house project that assists in identifying the in-house project to the congressionally appropriated funding or headquarters funded mission to the ARS user. It contains the location code, objective/approach code from the strategic plan code, the sequential number within the same location. The in-house project number always ends in 00D-Appropriated, 00L-Cross Location, or 00X-Other. Example: 1111-10101-002-00D.
	In-Kind Contributions	The value of allowable noncash contributions which will directly benefit a project and which are provided by non-Federal Sources.
	Institution	Public or Private entity, including Government Agencies.
IBC	Institutional Biosafety Committee	An institutional committee created under the NIH Guidelines to review research involving recombinant DNA. The role of IBC has evolved over time, and many committees also review other forms of research that entail biohazardous risks as part of their institutionally assigned responsibilities. Consult with your Area Office on the location of your Areas IBCs.
IRB	Institutional Review Board	An administrative body established to protect the rights and welfare of human or animal research subjects recruited to participate in research activities conducted under the auspices of the organization with which it is affiliated. The Institutional Review Board has the authority to approve, require modifications in, or disapprove all research activities that fall within its jurisdiction.

GRANTS & AGREEMENTS GLOSSARY

	Intangible Property	Trademarks, copyrights, patents and patent applications.
IP	Intellectual Property	As defined for agreements, intellectual property means the products of research that have the potential to be protected by a patent or a Plant Variety Protection (PVP).
IA	Interagency Agreement	Research supported by another Federal agency through an agreement to ARS (incoming). Research supported by ARS through an agreement to another Federal agency (outgoing). Agreement Types .
IAA	Inter-agency Agreement	Refer to IA.
iEdison	Interagency Edison	Electronic system used by most Federal agencies for reporting on Bayh-Dole inventions (those produced from Federal research assistance funding). See Bayh-Dole Act. Inventions on a CRADA are not reported into iEdison. www.iedison.gov Note: Bayh-Dole applies to recipients of ARS research agreements. However, inventions discovered by ARS scientists are covered by the Stevenson-Wydler Technology Innovation Act, regardless of source of funding and are thus reportable to OTT.
	Intramural Research	Research conducted by, or in support of, employees of the ARS.
	Invention	A product of research that has the potential to be protected by a patent, copyright, or a Plant Variety Protection (PVP). ARS scientists must report inventions to the ARS OTT; recipients of ARS agreements must report inventions into iEdison (www.iedison.gov).
	J	
	K	
	L	

GRANTS & AGREEMENTS GLOSSARY

	Legal Authority	All Federal grant programs must reference their specific legal authority. This is the authority granted by Congress, in statute to the agency, which defines the program and permits it to occur. Sometimes the statute is extremely broad and sometimes it defines a very specific set of rules and the subject of research (in the case of earmarks, it will even define the recipient). Citations of legal authority reference either the United States Code (U.S.C., the compendium of all Federal laws) or the Code of Federal Regulations (CFR).
LOC / LOS	Letter of Commitment / Support	Letter which documents cooperation between two or more organizations for use in proposal submissions and is signed by the organization's authorized official.
LOI	Letter of Intent	Letter normally written by principal investigator required in some research funding announcements before submitting a full proposal. (For specific Areas, seek Program Analyst guidance).
	M	
MR	Management Report (Form ARS-157)	An itemized report of expenditures submitted by the Cooperator to the ADO and the ARS PI. The ADO and ARS PI verify receipt of goods and/or services for the Agency. Management reports are only for Research Support Agreements.
	Matching or Cost Sharing	The value of third party in-kind contributions and the portion of the costs of a federally assisted project of program not borne by the Federal Government. Matching or cost sharing may be required by statute or program regulation. Costs used to satisfy matching or cost sharing requirements are subject to the same policies governing allowability as other costs under the approved budget.
MTA	Material Transfer Agreement	A legal document defining the conditions under which research or other materials can be transferred outside ARS and used among outside parties, but allows ARS to maintain control over the material and avoid public disclosure. MTAs can also be used to bring material into ARS from outside parties for research purposes
MOU	Memorandum of Understanding	An agreement between ARS and another party that sets out, in very broad, general terms, a plan for the parties to coordinate their efforts on projects of mutual interest. Agreement Types .
MIPR	Military Interdepartmental	Funding document type for interagency agreements with an entity of the Department of Defense.

GRANTS & AGREEMENTS GLOSSARY

	Purchase Request	
	Monitoring	A process whereby the programmatic and business management performance aspects of a grant are assessed by reviewing information gathered from various required reports, audits, site visits, and other sources.
	N	
NIFA	National Institute of Food and Agriculture	A USDA agency which is the major source of Federal agricultural research, education, and extension grants. www.nifa.usda.gov
NIH	National Institutes of Health	An agency of the Department of Health and Human Services which funds research on human health. www.nih.gov
NPL	National Program Leader	ARS scientists who lead ARS' National Programs . NPLs review and must approve requests to submit proposals for outside funding through ARIS via the "Authorization to Apply For and Use Funds from Outside Sources Incoming Agreement," prior to proposal submission to a funding organization.
NSF	National Science Foundation	An independent Federal science granting agency. www.nsf.gov
NCE	No-Cost Extension	An extension of time to a project period and/or budget period to complete the work of the grant under that period, without additional Federal funds or competition.
NFCA	Non-Funded Cooperative Agreement	An ARS agreement between ARS and another party(s) that describes in detail a jointly planned and executed project of mutual interest. All parties contribute resources and benefit independently in the outcome of the project. Agreement Types .
	Non-Profit Organization	Any corporation, trust, association, cooperative, or other organization that is operated primarily for scientific, educational, service, charitable, or similar purposes in the public interest; is not organized for profit; and uses net proceeds to maintain, improve, or expand the operations of the organization. Non-profit

GRANTS & AGREEMENTS GLOSSARY

		organizations include institutions of higher education, hospitals, and tribal organizations (that is, Indian entities other than federally recognized Indian tribal governments). Only non-profit organizations listed in the IRS Publication 78 will be indicated as “non-profit” for the purpose of IPSC waivers for ARIS incoming agreement actions.
	O	
	Obligation	In FMFI, an obligation is a reservation of funds for a specific purchase (the Purchase Order obligates the funds). An obligation is the amounts for which the recipient has made binding commitments for orders placed for property and services, contracts/agreements and subawards, and similar transactions during a funding period that will require payment during the same or a future period.
OIRP	Office of International Research Programs	(OIRP) serves as the principal contact for international activities in the Agricultural Research Service (ARS).
OMB	Office of Management and Budget	White House office assisting the U.S. president in preparing the Federal budget, evaluating agency programs and policies, and setting funding priorities. In setting policy, OMB issues Government-wide policy directives, called circulars that apply to grants.
ONP	Office of National Programs	The staff composed of National Program Leaders (NPLs) and associated staff at ARS headquarters in Beltsville, MD manages and leads National Programs that serve to bring coordination, communication and empowerment to approximately 800 research projects carried out by ARS. ONP
OTT	Office of Technology Transfer	The ARS office responsible for managing intellectual property protection and CRADAs. OTT administers the U.S. Department of Agriculture’s technology licensing program. The ARS technology licensing program grants licenses to qualified businesses and individuals who wish to commercialize ARS technologies. Licenses may be exclusive, nonexclusive, or partially exclusive, and foreign patent rights are available in some cases.
	Official File	The legally binding agreement and pertinent documentation which includes: the agreement, including all amendments; all correspondence related to the agreement; all performance and financial reports; payment requests; and any other document necessary to support a detailed and accurate history of the actions taken over the life of the agreement.

GRANTS & AGREEMENTS GLOSSARY

	P	
PIC	Participant Identification Code	A code used by the European Commission and required for proposal submission. The code for USDA is 998813172.
	Patent	Document issued by the U.S. Patent and Trademark Office containing a description, specification, and claims that describe the subject matter in detail and giving its owner a right to exclude others from making, using, or selling it. In ARS, patents are managed by the Office of Technology Transfer.
PMS	Payment Management System	The HHS centralized grants payment system operated by the Division of Payment Management, Program Support Center. Most HHS (and some other Federal government agencies) make recipients receive and manage grant funds through this system. Also see HHS-PMS.
	Peer Review	An assessment of scientific or technical merit of proposals by individuals with knowledge and expertise equivalent (peer) to that of the individuals whose applications for support they are reviewing, that is, reviewers who are the professional equals of the PD/PI for the proposed project and who often are engaged or were previously engaged in comparable activities. Usually occurs in peer review panels.
	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.
Postdoc	Postdoctoral Scholar	An individual who has received a doctoral degree (or equivalent) and is engaged in a temporary and defined period of mentored advanced training to enhance the professional skills and research independence needed to pursue his or her chosen career path. Postdocs cannot manage ARS resources and therefore cannot be listed as a Co-PD/PI on an agreement, but they may be listed as a Co-Investigator.
	Pre-Award Costs	Any cost incurred prior to the beginning date of the project period or the initial budget period of a competitive segment (under a multi-year award), in anticipation of the award and at the applicant's own risk, for otherwise allowable costs.
	Pre-Proposal	A brief description of research plans and estimated budget that is sometimes submitted to determine the

GRANTS & AGREEMENTS GLOSSARY

		interest of a particular sponsor prior to submission of a formal proposal. Also termed Preliminary Proposal.
PI	Principal Investigator	Refer to PD/PI.
	Prior Approval	The requirement for written documentation of permission to use project funds for purposes not in the approved budget or to change aspects of the program from those originally planned and approved. Prior approval must be obtained before the performance of the act that requires such approval under the terms of the agreement, and officially documented.
	Procurement	The acquisition of property or services for the direct benefit or use of the Government, generally via a contract.
PA	Program Announcement	Similar to an RFA except that it is generally used for very broad programs that are defined and open for prolonged periods of time.
PD/PI	Program or Project Director/Principal Investigator	The individual(s) designated by the applicant organization to have the appropriate level of authority and responsibility to direct the project or program to be supported by the award. The applicant organization may designate multiple individuals as program directors/principal investigators (PD/PIs) who share the authority and responsibility for leading and directing the project, intellectually and logistically. When multiple PD/PIs are named, each is responsible and accountable to the applicant organization, or as appropriate, to a collaborating organization for the proper conduct of the project or program including the submission of all required reports. The presence of more than one PD/PI on an application or award diminishes neither the responsibility nor the accountability of any individual PD/PI. (see PI)
	Program Income	Gross income earned by the grantee organization that is directly generated by the grant-supported project or activity or earned as a result of the award. "Program" in this sense is synonymous with "grant" and is independent from ARS programs. 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, and license fees and royalties on patents and copyrights. Program income does not include the receipt of principal on loans, rebates, credits, discounts, etc., or interest earned on any of them, or interest earned on advances of Federal funds.

GRANTS & AGREEMENTS GLOSSARY

	Progress Report	Periodic, usually annual, report submitted by the grantee and used by Federal funding agency to assess progress on a grant or other agreement. Some agreements require the submission of a progress report prior to receiving the next increment of funding.
	Project Costs	All allowable costs incurred by the Cooperator and the REE Agency toward the completion of the project.
	Project Period	The total time for which Federal support of a project has been programmatically approved as shown in the grant document; however it does not constitute a commitment by the Federal government to fund the entire period. The total project period comprises the initial competitive segment, any subsequent competitive segment(s) resulting from a renewal award(s), and extensions.
	Project Narrative	In a research agreement, the detailed description of the work to be performed under the agreement. Also refer to Statement of Work (SOW).
	Project Number (in-house)	Also known as in-house project number. A 14 digit number assigned to an in-house project that assists in identifying the in-house project to the congressionally appropriated funding or headquarters funded mission to the ARS user. It contains the location code-objective/approach code from the strategic plan code-the sequential number within the same location. The in-house project number always ends in 00D-Appropriated, 00L-Cross Location, or 00X-Other. Example: 1926-22000-024-00D.
	Project Number (agreements)	A 14 digit number assigned to incoming agreements over \$25,000.00 and all outgoing agreements, which serves to assist ARS users or cooperators with identifying the agreement. The project number (agreement) is a number under the project number (in-house) to which the agreement is related. It contains the area location code, objective/approach code from the strategic plan code (same as the in-house it relates to), the in-house sequential number (same as the related in-house project), the next available sequential number unique to the sibling project, and a letter identifying the agreement type, such as S-Specific Cooperative Agreement, J-Research Support Agreement, N-Non Funded Cooperative Agreement, R-Reimbursable, etc. Example: 1926-22000-024-08R. When an in-house number is replaced and the agreement is still in existence, the project number (agreement) consequently changes.
	Publications	All types of paper based media, and electronic and audio media.

GRANTS & AGREEMENTS GLOSSARY

PO	Purchase Order	A FMMI document. This document represents a legal reservation of funds after either a contract/agreement has been signed or a service provider has agreed to provide goods or services. A purchase order obligates the funds.
	Q	
	R	
	Real Property	Land, including land improvements, buildings, structures, and appurtenances, but not movable machinery and equipment.
	Rebudget	The act of amending a budget by moving funds from one budget category or line item to another.
	Recipient	Organizational entity or individual receiving a grant or cooperative agreement. See Grantee.
	REE Agency	The USDA Agency that enters into a cooperative agreement with the cooperator.
REEport	REEport	In mid-2012, NIFA will transition from the existing CRIS web forms system to REEport as the agency's singular grant and formula project reporting system. REEport will utilize the Research Performance Progress Report (RPPR), a standard progress report format that all Federal research agencies will be required to use.
	Reimbursable Agreement	An agreement between agencies of the Federal government to provide services, supplies, and equipment requested by the ordering/requisitioning agency. Usually, ARS receives grants made by another federal agency through a reimbursable agreement.
RCA	Reimbursable Cooperative Agreement	An agreement between ARS and a Sponsoring Organization that involves cooperative research of mutual interest between both parties where the Sponsor pays when billed by ARS for costs incurred in performance of project. Agreement Types .
	Renewal	A request for assistance to extend for one or more additional budget periods a project period that would

GRANTS & AGREEMENTS GLOSSARY

		otherwise expire. The precise definition and permissible actions for renewals varies by funding organization.
RFA	Request for Application	A publicly available document by which a Federal Agency makes known its intentions to solicit proposals for discretionary grants or cooperative agreements, usually as a result of competition for funds. Funding opportunity announcements may be known as program announcements, funding opportunity announcement (FOA), notices of funding availability (NOFA), solicitations, or other names depending on the Agency and type of program.
RFP	Request for Proposals	See RFA.
	Research Misconduct	<p>Fabrication, falsification, or plagiarism in proposing, performing, or reporting research, or in reporting research results.</p> <ul style="list-style-type: none"> • Fabrication is making up data or results and recording or reporting them. • Falsification is manipulating research materials, equipment, or processes, or changing or omitting data or results such that research is not accurately represented in the research record. • Plagiarism is the appropriation of another person's ideas, processes, results, or words without giving appropriate credit. • Research misconduct does not include honest error or honest differences of opinion.
RPPR	Research Performance Progress Report	RPPR is a standard Federal research progress report to which all Federal granting agencies must transition.
RSA	Research Support Agreement	An agreement between the Agency and State Cooperative Institutions or other colleges and universities, for the acquisition of goods and/or services to carry out agricultural research, extension, or teaching activities of mutual interest, without regard to competition and other acquisition regulations. Agreement Types .
	S	
SO	Sales Order	A FMMI document. The document represents a customer order and is associated with reimbursable agreements, trust agreements, and user fees transactions.

GRANTS & AGREEMENTS GLOSSARY

SY	Scientific Year	An ARS scientific professional position that has a Position Category (CAT) of either 1 or 4. Only CAT I and IV SYs can enter into agreements on behalf of the Agency, serving as an ARS PI.
	Select Agent	Biological agent or toxin listed in 42 CFR Part 73 , 7 CFR Part 331 and 9 CFR Part 121 , or the HHS and USDA Select Agents and Toxins List . Investigators who possess or use a select agent must register with and get approval from either the CDC Select Agent Program or USDA APHIS Agricultural Select Agent Program , depending on the agent.
	Senior/Key Personnel	The PD/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. Typically these individuals have doctoral or other professional degrees, although individuals at the masters or baccalaureate level may be considered senior/key personnel if their involvement meets this definition. Consultants and those with a postdoctoral role also may be considered senior/key personnel if they meet this definition.
SBG	Small Business Generator (Fee)	Refer to SBIR (Fee).
SBIR	Small Business Innovation Research	SBIR is a program of each and all Federal research granting agencies designed to support small business concerns conducting innovative research/research & development with potential for commercialization. ARS scientists may partner with a small business firm on an SBIR grant.
SBIR (Fee)	Small Business Innovation Research Fee	The SBIR fee is calculated on base funds (appropriated funds) going out of the Agency in a project grant or cooperative agreement (includes Foreign agreements). The fees collected fund the ARS share of support for the USDA-NIFA Small Business Innovation Research program, as required by the Small Business Innovation Development Act of 1982. The current fee is 2.6%.
	Soft Funds	Funds or other resources legally provided from sources other than direct congressional appropriations for conducting research and service work, making or compiling surveys and reports, and carrying out other related activities when the work supports the mission of ARS. Refer to P&P 321.1 – Acceptance of Non-Appropriated Funds to Conduct Research or Perform Services).

GRANTS & AGREEMENTS GLOSSARY

	Solicitation	Refer to RFA.
SCA	Specific Cooperative Agreement	An outgoing agreement between the Agency and another party that describes in detail a jointly planned and executed research program or project of mutual interest between the parties where both parties contribute resources. Agreement Types .
	Sponsor	The organization that funds a research project.
StCA	Standard Cooperative Agreement	A special purpose agreement between ARS and another party that defines a mutually beneficial relationship relative to the use of land, labor, equipment, facilities, livestock, or other resources. No funds are exchanged between the parties. Agreement Types .
SF269 FSR	Standard Form 269 Financial Status Report	Also the same as SF269A. A federal financial report due 90 days after the end of each budget period for those awards specifying submission of a FSR. Also refer to FFR or FFR425.
SF270	Standard Form 270 Request for Advance or Reimbursement	A federal form used by Cooperator's/Recipients to request an advance or reimbursement to the Funding entity on their grant/agreement.
SF272	Standard Form 272 Federal Cash Transactions Report	A federal form for the collection of financial information required to be submitted to the Federal funding agency, now predominantly replaced by the SF425 FFR.
SF424 (R&R)	Standard Form 424 Research and Related Application for Federal Assistance	The standard application forms for applying for Federal research grants. SF424 (R&R)
SF425	Standard Form 425 Federal Financial Report	The Federal Financial Report (FFR) . A single form consolidating the collection of financial information previously collected on the Federal Cash Transactions Report (SF272) and the Financial Status Report (SF-269). Many grantees are now required to submit all required expenditure reports using the FFR; ARS

GRANTS & AGREEMENTS GLOSSARY

		<p>requires use of the FFR for ATCA and Grant financial reporting.</p> <p>See also the ARIS “Authorization to Apply For and Use Funds from Outside Sources Incoming Agreement”, also known as a 425, which is a form which must be completed in ARIS and is used to request approval prior to submitting proposals for funding.</p>
SCI	State Cooperative Institution	<p>Defined in statute as institutions designated or receiving funds pursuant to: (1) The First Morrill Act—The Land Grant Institutions. (2) The Second Morrill Act—The 1890 Institutions. (3) The Hatch Act of 1887—The State Agricultural Experiment Stations. (4) The Smith-Lever Act—The State Extension Services. (5) The McIntire-Stennis Act of 1962—The Cooperating Forestry Schools. (6) Public Law 95–113, Section 1430—A college or university having an accredited college of veterinary medicine or a department of veterinary science or animal pathology or similar unit conducting animal health and disease research in a State Agricultural Experiment Station. (7) Public Law 97–98, Section 1475b—Colleges, universities, and Federal laboratories having a demonstrated capacity in aquaculture research. (8) Public Law 97–98, Section 1480—Colleges, universities, and Federal laboratories having a demonstrated capacity of rangeland research. (9) Equity in Educational Land—Grant Status Act of 1994 (7 U.S.C. 301 note) 1994 Institutions.</p>
SOW	Statement of Work	<p>In a research agreement, the detailed description of the work to be performed. Also refer to Project Narrative. (For specific Areas, seek Program Analyst guidance.)</p>
	Stipend	<p>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.</p>
	Subaward	<p>A legal instrument by which a recipient provides funds (or property in lieu of funds) to an eligible subrecipient (or a lower-tier transaction) to perform a substantive portion of the grant-supported program or project. The term includes such financial assistance when provided by any legal agreement (even if the agreement is called a contract) but does not include any form of assistance which is excluded from the definition of grant, including the recipient's procurement of property or services needed to carry out the project or program. Also known as subagreement, subgrant, and subcontract.</p>
	Subrecipient	<p>A party that receives a subaward from a recipient or another subrecipient under an award and is accountable to the recipient or subrecipient for the use of the funds provided by the subaward. (Also known as the subawardee) Co-principal investigators from other institutions that would also receive funding if proposal is</p>

GRANTS & AGREEMENTS GLOSSARY

		awarded
	Supplies	General purpose consumable items, generally less than \$5,000 in value per item, which commonly have a shorter life span in use than equipment and machines, and which are stocked for recurring use.
SAM	System for Award Management	<p>The SAM (SAM.gov) has replaced the CCR. SAM is an online system that provides access to all the tools needed to register, record representations and certifications, and view and respond to solicitations. The system is the combination of eight (8) federal procurement systems, including the CCR and EPLS, and CFDA. For a year from July 2012, when users go to the CCR/FedReg or EPLS websites, they'll be automatically redirected to the SAM website.</p> <p>SAM is the main vendor database for the U.S. Federal Government. Grant-applicant institutions need to register with SAM to apply for a grant through Grants.gov. SAM stores organizational information, allowing Grants.gov to verify the organization's identity and to pre-fill organizational information on its grant application. Institutions must have a DUNS number to register in SAM. (SAM is also used for procurement personnel to ensure contractors are registered.)</p>
	T	
	Technology Transfer	Sharing of knowledge and facilities among Federal laboratories, industry, universities, Government, and others to make federally generated scientific and technological advances accessible to private industry and State and local Governments.
TIN	Taxpayer Identification Number	A Taxpayer Identification Number (TIN) is an identification number used by the Internal Revenue Service (IRS) in the administration of tax laws. It is issued either by the Social Security Administration (SSA) or by the IRS. A Social Security Number is issued by the SSA whereas all other TINs are issued by the IRS.
TTC	Technology Transfer Coordinator	The primary resource person within ARS for technology transfer and IP issues and management. Located in the Area Office and responsible for coordinating technology transfer activities with OTT at headquarters.
TEKTRAN	Technology Transfer Automated Retrieval	The ARS manuscripts database. TEKTRAN summaries are "snapshots in time" -- articles accepted for publication (published or soon-to-be-published) -- of recent research results from the Agricultural Research

GRANTS & AGREEMENTS GLOSSARY

	System	Service (ARS), the U.S. Department of Agriculture's chief scientific research agency.
T&C	Terms and Conditions of Award	All legal requirements imposed on a grant by the Grantor, whether based on statute, regulation, policy, or other document referenced in the grant award, or specified by the grant award document itself. The Notice of Award may include both standard and special conditions that are considered necessary to attain the grant's objectives, facilitate post award administration of the grant, conserve grant funds, or otherwise protect the Federal Government's interests. Refer to Grant Provisions.
TFCA	Trust Fund Cooperative Agreement	An agreement between ARS and a Sponsoring Organization that involves cooperative research of mutual interest between both parties where ARS is paid in advance of performance. Often, grants issued by non-Federal organizations come in to ARS using a TFCA .
	U	
ULO	Unliquidated Obligation	<ol style="list-style-type: none"> 1. For reports prepared on a cash basis, the amount of obligations incurred by the recipient that has not been paid; or 2. For reports prepared on an accrued expenditure basis, the amount of obligations incurred by the recipient for which an outlay has not been recorded.
	Unobligated Balance	The portion of the funds authorized by the Federal agency for expenditure by the recipient 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, which could have been awarded under the recipients approved negotiated indirect cost rate.
	V - W	
	X-Y-Z	

GRANTS & AGREEMENTS GLOSSARY

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