

OSRP - Glossary of Terms

Allocable Costs

Costs that actually benefit the [grant](#) and/or [contract](#) to which they are being charged. Costs for goods or services involved are chargeable or assignable in accordance with the relative benefits received by the projects.

Allowable Costs

Almost all Funding Agencies or Sponsors put restrictions on what can and cannot be purchased with grant funds. These vary from grant to grant and there are significant differences between requirements of federal and non-federal sponsors. A PI must be able to demonstrate that charges can be directly tied to the unique needs of the project. OSRP or the Office of Finance & Administration can review sponsored award documents with you to identify what is allowed on your grant. For example, a generic computer would not be allocable; however, a special software to be used exclusively for project needs would be allowed. Federal Grants require that a cost be determined and reported in accordance with accepted accounting principles. In addition, other costs such as communication costs, conferences, equipment, travel, etc. may be considered as unallowable if the sponsor determines that said costs were not directly related to the project. For general grant conditions, [see OMB's Uniform Guidance \(2 CFR 200\)](#).

Any allowable cost generally must meet the following conditions:

- Reasonableness of costs – a charge must reflect the price range that a prudent individual would pay for the item or service.
- Consistency – All charges must be consistent with university standards. For example, you cannot pay students an excessive amount because they are grant supported. Their pay must fall within the consistent patterns of compensation on the campus.
- Be adequately documented.

Except as provided by Federal Law, **an allowable cost cannot be included as a cost or used to meet cost sharing or matching requirements** of any other Federal award in either the current or a prior period, not prohibited under State or local laws or regulations, and be accorded consistent treatment. (i.e., direct versus indirect costs)

Audit

A formal examination of an organization or individual's accounts or financial situation. An audit may also include compliance with applicable terms, laws, and regulations. (See also [OMB's Uniform Guidance](#))

Award

Funds that have been obligated by a funding agency for a particular project.

Bequests

A type of donation or [gift](#). Bequests and gifts are awards given with few or no conditions specified. Gifts may be provided to establish an endowment or to provide direct support for existing programs. Frequently, gifts are used to support developing programs for which other funding is not available. The unique flexibility, or lack of restrictions, makes gifts attractive sources of support.

Broad Agency Announcement (BAA)

An announcement of a federal agency's general research interests that invite [proposals](#) and specify the general terms and conditions under which an [award](#) may be made.

Budget

The detailed statement outlining estimated project costs to support work under a [grant](#) or [contract](#).

- [Budget Period](#) - The interval of time, usually twelve months, into which the [project period](#) is divided for budgetary and funding purposes.
- [Budget Adjustment](#) - The act of amending the budget by moving funds from one category or line item to another. (See also [Re-budget](#))

CAS

Cost accounting Standard - Federally mandated accounting standards intended to ensure uniformity in budgeting and spending funds.

CFDA

The Catalog of Federal Domestic Assistance (CFDA) is a Government wide compendium of Federal programs, projects, services and activities that provide assistance. It contains financial and nonfinancial assistance programs administered by the departments and establishments of the federal government. The primary purpose of the catalog is to assist potential applicants in identifying programs which meet their specific objectives and to provide general information on federal assistance programs.

CIP Code

The Classification of Instructional Programs (CIP) is code system of instructional programs with the purpose to facilitate the organization, collection, and reporting of fields of study and program completions. The CIP is the accepted federal government statistical standard on instructional program classifications and is used in a variety of education information surveys and databases. The CIP is used as classification system for the type of activity being proposed.

Change Order

A written order signed by the [Program Officer](#), directing the contractor to make changes that the changes clause of the contract authorizes the contracting officer to order without the consent of the contractor.

Close Out

The act of completing all internal procedures and Funding Agency/Sponsor requirements to terminate or complete a sponsored or research project.

Competing Proposals

[Proposals](#) that are submitted for the first time or unfunded proposals that are resubmitted; either must compete for research funds. Ongoing projects must compete again if the term of the original award has expired.

Consortium Agreement

An agreement entered into with another cooperating institution or group of collaborative investigators/institutions in which each party agrees to conducting a portion of the programmatic activity (research, instruction or public service).

Consultant

An individual who provides professional advice or services for a fee, but normally not as an employee of the engaging party. If the need for consultant services is anticipated, the proposal narrative should provide appropriate rationale, and the summary proposal budget should estimate the amount of funds that may be required for this purpose. Costs of professional and consultant services rendered by persons who are members of a particular profession or possess a special skill and who are not officers or employees of UNCP are allowable when reasonable in relation to the services rendered. However, payment for a consultant's services may not exceed the daily equivalent of the then current maximum rate paid to an [Executive Schedule Level IV Federal Employees](#).

Continuation Project (Non-Competing)

Applicable to grants and [cooperative agreements](#) only. A project approved for multiple-year funding, although funds are typically committed only one year at a time. At the end of the initial budget period, progress on the project is assessed. If satisfactory, an award is made for the next budget period, subject to the availability of funds. Continuation projects do not compete with new project proposals and are not subjected to [peer review](#) beyond the initial project approval.

Contracts

A legally binding arrangement or performance agreement for carrying out a specific service or procuring a product that entails specific obligations and define specific details of the legal relationship between the both [funding agency/sponsor](#) and [recipient](#). Contracts are a more restrictive mechanism for securing services than grants, and may specify penalties for non-performance. Contracts may be awarded for research, assessment, specific work performance, instruction, training, and/or similar activities. (See also [RFPs](#))

- [Fixed Cost or Fee for Service Agreement](#) is one in which one party pays the other party, a predetermined price, regardless of actual costs, for services rendered.
- [Cost-Reimbursement Agreement](#) is one in which the funding agency pays for the full costs incurred in the conduct of the work up to an agreed-upon amount, and for which invoices containing back-up information of costs incurred are generally required.
- [Percent Completion Agreement](#) is one in which the funding agency contracts for completion of specific tasks, and payment is made upon receipt and approval of a report or other deliverable.

Cooperative Agreement

An [award](#) similar to a grant, but in which the [funding agency/sponsor's](#) staff may be actively involved in proposal preparation, and anticipates having substantial involvement in research activities once the award has been made.

Copyrights – Fair Use Doctrine

The purpose of the fair use doctrine is to allow limited use of copyrighted material without requiring prior permission from the copyright owner. Although there is not a single definition for fair use, the statute provides the tools for a fair use analysis. (See [UNC System Primer](#) or OSRP Forms)

Cost Sharing/Matching Funds

Some [funding agencies/sponsors](#) require the applicant to demonstrate commitment to the proposed activity by providing funds in support of the overall project costs. Matching funds may be derived from institutional resources, either [in-kind](#) (donated time, space, equipment use, etc.) or cash, or may be

generated from other entities (third party). Cost-sharing has become a major issue in federal awards. Recently the federal government issued specific guidance on matching funds and the responsibilities of recipients in accounting for these funds. Failure to comply may result in loss of revenue associated with the specifically funded project, or in general sanctions against the institution. The following are the three types of cost-sharing:

- **Mandatory** – Required by the funding agency and specifically referenced in the proposal, budget or other submitted document. **Must be accounted for by UNCP’s accounting system.**
- **Voluntary Committed** – Committed by the institution in the proposal, budget or other submitted document to enhance possibility of funding, but NOT required by the funding agency. **Must be accounted for by UNCP’s accounting system.** (Note: if a proposal is submitted with voluntary cost-sharing, and is subsequently awarded, the status of the cost-sharing converts to Mandatory.)
- **Voluntary Uncommitted**: after the award is received, the University/PI provides more cost sharing than is promised or required. Example, a PI spends more time on the project than originally projected. Must be tracked and verified, but IS NOT entered into the institution’s cost-sharing system.
- **Salary Cap**: A mandatory form of cost sharing whereby a sponsor (typically the NIH) limits the salary payable to a PI.

Cost Transfers

A cost transfer is an after-the-fact reallocation of an expense, either salary or non-salary costs, associated with a sponsored program after the expense was initially charged to another sponsored program or non-sponsored program. Although costs may be appropriate and allowable on a particular sponsored project, they may not be transferred to other sponsored agreements to cover cost overruns or to avoid restrictions either of the law or the terms of the agreement, and auditors usually consider any cost transfer activity to be a red flag.

Consortium Agreement

A formalized agreement whereby a research project is carried out by the grantee and one or more other organizations that are separate legal entities.

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. (See also [Allowable Costs](#))

Donation

Transfer of equipment, money, goods, services, and property with or without specifications as to its use. Sometimes donation is used to designate contributions that are made with more specific intent than is usually the case with a gift, but the two terms are often used interchangeably. (See also [gift](#))

Effort Reporting

Effort reporting is a method of documenting the work time devoted to an [externally sponsored grant](#) or [contract](#) activity and is expressed as a **percentage of professional activity devoted to a project**. The federal government requires UNCP to monitor effort on federal grants. Faculty, regardless of their role on the grant, must certify their own effort reports. The Principal Investigator must certify the work of non-faculty project staff charged to the grant. All individuals who devote effort to sponsored activities, whether or not they are paid, are subject to effort reporting. **The total amount of effort expended to**

accomplish all professional activities of faculty, staff, and students, regardless of the actual number of hours expended on those activities, is equal to 100% for each activity report.

Electronic Research Administration (ERA)

Conducting research administration by utilizing electronic resources, online platforms, sponsor databases, and other electronic tools including: identification of new funding opportunities; submission of grant applications; review of grant proposals; and the management of subsequent grant and contract awards - all conducted via the Internet.

Encumbrance

Funds that have been set aside or "claimed" for projected expenses pending actual expenditure of the funds.

Endowments

A fund usually in the form of an income-generating investment, established to provide long-term support for faculty/research positions (e.g., Endowed Chair). Endowments are not considered "sponsored activity."

Equipment

Tangible nonexpendable personal property including, exempt property, charged directly to the grant having a useful life of more than one year and an acquisition cost of \$5,000 or more per unit. (See also [Direct Costs](#))

Excluded Parties List System (EPLS)

General Services Administration (GSA) Excluded Parties List System (EPLS) is an electronic directory of individuals and organizations that are not permitted to receive federal contracts or assistance from the United States government. The list, available in [SAM.gov](#), includes information regarding individuals and entities debarred, suspended, proposed for debarment, excluded or disqualified under the non-procurement common rule, or otherwise declared ineligible from receiving federal contracts and assistance.

Expiration Date

The date signifying the end of the performance period, as indicated on the Notice of Grant Award.

Extension

An additional period of time given, by the [funding agency/sponsor](#), to an [organization](#) for the completion of work on an approved [grant](#) or [contract](#). An extension allows previously allocated funds to be spent after the original expiration date.

Export Control

[Export control](#) laws are federal laws that restrict exports of goods and technology and regulate the distribution of certain exports to foreign nationals and countries. For more information on how export control laws might affect your research, contact the Office of Research & Sponsored Programs.

External Activity for Pay

Means all extra compensation paid through the University Payroll Office to a faculty member beyond the [9-month equivalent salary](#), regardless of funding source. This includes, but is not limited to, activities such as conducting seminars, workshops, and training; teaching distance education courses; dual employment payments from other state agencies; internal grant stipends; administrative stipends; external grants,

contracts, stipends, and teaching summer courses. UNCP's [External Activity for Pay](#) information is available in the faculty handbook.

Financial Status Reports

Sponsors have varying requirements for financial reporting: monthly, quarterly, or annually. Federal grants require a final financial report within 90 days of the end of the grant. These reports are prepared by the Office of [Finance & Administration](#). Timeliness and accuracy of final reports are a major concern for sponsors, especially federal sponsors. Special care should be given to account management as the end date of the award approaches.

Fringe benefits

Fringe benefits are allowances and services provided by employers to their employees as compensation in addition to regular salaries and wages. Fringe benefits include, but are not limited to, the costs of leave (vacation, family-related, sick or military), employee insurance, pensions, and unemployment benefit plans. [Fringe benefits](#) are allowable as a direct costs in proportion to the salary charged to the sponsored project/grant.

Funding Agency/Sponsor

The organization that funds a research/sponsored program project. (See also [grant](#), [contract](#), and [consortium](#)).

Funding Opportunity/Application Number

The alphanumeric number sometimes provided by the Sponsor for your proposal. For more information, contact the Office of Research & Sponsored Programs. (See also [CFDA](#))

Gifts

A flexible, irrevocable award of money, equipment, or other property provided by a donor with few or no conditions specified. Gifts may be provided to establish an endowment or to provide direct support for existing programs. Frequently, gifts are used to support developing programs for which other funding is not available. Gifts meet the determination of having no "quid pro quo" relationship with the University, and as such are handled by the office of University Advancement. A gift to an organization implies no responsibility to provide the donor a product, service, technical or scientific report(s) or intellectual property rights. The donor may specify the use of the funds (as in to a specific scholarship fund) or the gift may be unrestricted for use in meeting the needs identified by the recipient organization.

Research gifts – A gift for research generally must meet the following conditions:

- a. Funds are awarded irrevocably
- b. The donor does not impose restrictive contractual obligations
- c. There is no commitment of direct project personnel effort to accomplish the research
- d. The funds are designated for scholarly endeavors

Grants

The term grant is defined as a type of financial assistance awarded to an organization for the conduct of research or other program as specified in an approved proposal. A [Funding Agency/Sponsor](#) will issue [awards](#), which may be based upon a competitive review, and establishes terms and conditions for performance. These terms may be generally stated, as in many federal awards, or may specifically describe allowable and unallowable activities and/or costs. Unless prohibited by the funding agency regulations, performance under grant awards may be modified to adjust to project conditions. Such modifications must be approved internally by the University, or may require funding agency authorization.

Grants may also be awarded through simple contractual agreements, letters of authorization, payments of fees, or other similar mechanism. All grants are governed by specific rules and/or regulations pre-established by the funding agency/sponsor.

Incremental Funding

A method of funding contracts that provides specific spending limits below the total estimated costs. These limits may be exceeded only at the contractor's own risk. Each increment is, in essence, a funding action.

Indirect costs

Indirect costs represent the expenses of doing business that are not readily identified with a particular grant, contract, project function or activity, but are necessary for the general operation of the organization and the conduct of activities it performs.

Indirect Cost Rate

The rate, expressed as a percentage of a base amount, established by negotiation with the cognizant federal agency on the basis of the institution's projected costs for the year and distributed as prescribed in the OMB [Uniform Guidance](#).

In-Kind Contribution

Please see [Cost Sharing/Matching Funds](#).

Intellectual Property

A category of intangible rights protecting commercially valuable products of the human intellect. Intellectual Property is protected under federal law, and include among others: copyrightable works, ideas, discoveries, and inventions. Such property would include novels, sound recordings, a new type of mousetrap, or a cure for a disease.

Internships

An externally supported opportunity for an individual student to engage in extended learning activity. If the University is the recipient of internship funds, and the funding mechanism contains specific details concerning the obligation of the institution and/or the intern, the activity is treated as a sponsored program.

License

A license is a written agreement whereby the owner of property grants limited rights in that property to another. A commercial license for tangible property (material) or intellectual property typically grants the right to make, use or sell the property. (Also, see intellectual property)

Limitation of Cost (LOC)

A mandatory clause for cost-reimbursement type [contracts](#). Under the clause, the [funding agency/sponsor](#) is not obligated to reimburse the contractor for costs in excess of the stated amount. The contractor, however, is not obligated to continue performance once expenses reach the stated amount.

Material Transfer Agreement

A transfer agreement can be a Material Transfer Agreement, academic or research use license, or any other written agreement under which the researcher has obtained the limited right to use something owned by another entity.

Matching Grant

A grant that requires a specified portion of the program costs to be obtained from other sources. The required match should never exceed the amount of the grant. Some matching grants require that the additional funds be obtained from sources outside the recipient organization. Many matching (challenge) grants are paid in installments, the payments coinciding with the attainment of pre-specified levels of additional funding. Matching grants are very common in the sciences, especially for equipment. They are standard practice in some government agencies.

Misconduct in Science

Fabrication, plagiarism, or other practices that seriously deviate from those that are commonly accepted within the scientific community for proposing, conducting, or reporting research. It does not include honest error or honest differences in interpretations or judgments of data.

Mission

A [sponsor's](#) stated purpose, which is designed to address a specified set of problems. Almost all federal research agencies are designated as mission agencies.

Modification

An [award](#) document that modifies any aspect of an existing award other than those named above. Example: Carryover approvals, adding or deleting special terms and conditions, changes in funding levels (including [NSF's Research Experience for Undergraduates](#), NIH's Minority Supplement, DOD's ASSERT Programs), administrative changes initiated by the agency, extensions that include changes in terms, change of principal investigator, etc.

Monthly Project Review

The single most important thing a PI can do to ensure good financial management of a sponsored project is to schedule 30 minutes per month to review expenditure activity for the previous month. **Monthly Transaction Review** enables prompt correction of errors. **Monthly Status Review** enables the PI to assess the spending rate. (If 50% of the grant has been spent after only 30% of the time has elapsed, the spending rate may need to be reduced to enable funds to cover the entire project period. Alternatively, if 50% of the grant period has elapsed and 75% of the funds remain, adjustments may be made to devote more resources to the project). This helps to avoid both overdrafts and under-expended grants.

No-Cost Extensions

No-cost extensions can be requested prior to the end of an award to obtain additional time to complete the work of the study and/or prepare technical reports. This also extends the time until final financial reports are due. No-cost extensions are NOT appropriate to provide time to spend down balances left at the end of the grant. Granting of no-cost extensions can vary greatly between federal and non-federal sponsors. OSRP or the Office of Finance & Administration can help you.

Non-Federal Entity

A state, local government, Indian tribe, institution of higher education (IHE), or nonprofit organization that carries out a Federal award as a recipient or subrecipient.

Obligation

The amounts for which the institution/recipient has made binding commitments for orders placed for property or services, contracts and subaward, and other transactions during the performance period that will require payment.

OMB Uniform Guidance

The Uniform Guidance is an authoritative set of rules and requirements for Federal awards from the Office of Management and Budget (OMB) designed to keep everyone in the federal grants community – Congress, grant-making agencies, and applicants – on the same page. The Uniform Guidance is a *government-wide framework for grants management* that synthesizes and supersedes guidance from earlier OMB circulars.

Other significant contributors

Individuals who have committed to contribute to the scientific development or execution of the project, but are not committing any specified measurable effort (i.e., person months) to the project. These individuals are typically presented at “effort of zero person months” or “as needed.” Individuals with measurable effort may not be listed as Other Significant Contributors. Consultants should be included if they meet this definition.

Overdrafts

UNCP departments are responsible for grant overdrafts. Proactive, monthly project and expenditure monitoring can help avoid costly overdrafts.

Participant Support Costs

Participant support costs are direct costs for items such as stipends or subsistence allowances, travel allowances and registration fees paid to or on behalf of participants or trainees (but not employees) in connection with meetings, conferences, symposia or training projects. Funds provided for participant support may not be used by grantees for other categories of expense without the specific prior written approval. Participant support allowances may not be paid to trainees who are receiving compensation, either directly or indirectly, from other Federal government sources while participating in the project.

Participant Stipends

Participants may be paid a stipend, per diem or subsistence allowance, based on the type and duration of the activity, as outlined in the grant. Such allowances must be reasonable, in conformance with UNCP's policies and limited to the days of attendance at the conference/event.

Pass-Through Entity (PTE)/Prime Recipient

Pass-through entity means an entity that provides a subaward to a subrecipient to carry out part of an agreement.

Patent

A patent is a Federal grant based on an invention, which gives the holder the right to exclude others from making, using, or selling the invention. A patent application gives notice that such rights may arise in the future, however, the right to exclude others begins only when the patent is issued.

Peer Review

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

Personnel

Principal Investigator, Program Director, or Project Director - 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. UNCP may designate multiple individuals as principal investigators who share the authority and responsibility for leading and directing the project, intellectually and logistically.

Senior Personnel - In addition to the principal investigator, Senior Personnel are defined as individuals who contribute to the scientific development or execution of the project in a substantive, measurable way, whether or not salaries are requested.

Graduate Student - A part-time or full-time student working on the project in a research capacity who holds at least a bachelor's degree and is enrolled in a degree program leading to an advanced degree. For additional information on Graduate Assistant Agreements see [Graduate School Forms](#).

Other Professional - A person who may or may not hold a doctoral degree or its equivalent that is considered a professional and is not reported as a Principal Investigator, faculty associate, postdoctoral associate or student. Examples of persons included in this category are doctoral associates not reported under B1, professional technicians, physicians, veterinarians, system experts, computer programmers, and design engineers.

Undergraduate Student - A student who is enrolled in a degree program (part-time or full-time) leading to a bachelor or associate degree. For additional information on [Student Employment Policy](#).

Post-Award Changes and Approvals

Frequently, projects change or evolve from how they're first proposed to or funded by a sponsor. Many sponsors require prior written approval from the sponsor or UNCP. OSRP or Post-Award can help you identify changes that require approvals and process change requests.

Prime Funding Agency

When an intermediate funding source awards a subaward or subcontract, the original funding source is the Prime Funding Agency. The intermediate funding source is the Funding Agency or Sponsor.

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 award. ([Prior Approval Matrix](#))

Priority Score

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

Program Announcement

Describes existence of a research opportunity. It may describe new or expanded interest in a particular extramural program or be a reminder of a continuing interest in an extramural program.

Program/Project Officer

A sponsor's designated individual officially responsible for the technical, scientific, or programmatic aspects of a particular [grant](#), [cooperative agreement](#), or [contract](#). Serving as the counterpart to the [principal investigator](#)/project director of the grantee/contractor organization, the program/project officer deals with the grantee/contractor organization staff to assure programmatic progress.

Progress Report

Periodic, scheduled reports required by the sponsor summarizing research progress to date. Depending on the program/sponsor technical, fiscal, and invention reports may be required.

Project Period

The total time for which support of a project has been programmatically approved. A project period may consist of one or more budget periods. (Also see [Budget Period](#).)

Proposal

An application for funding that contains all information necessary to describe project plans, staff capabilities, and funds requested. Formal proposals are officially approved and submitted by an organization in the name of a [Principal Investigator](#).

Publication Costs

Costs of documenting, preparing, and publishing, disseminating and sharing research findings and supporting material are allowable charges against the grant. Please consult the office of Research for additional information.

Rebudget

The act of amending the budget by moving funds from one category or line item to another within the program guidelines.

Recipient/Grantee

Institution to whom a [grant](#) is made

Regulations

The contractual rules and procedures governing sponsored research projects.

Renewal

Applicable to [grants](#) and [cooperative agreements](#) only. A competitively reviewed [proposal](#) requesting additional funds extending the scope of work beyond the current project period.

Request for Applications (RFA)

Announcements that indicate the availability of funds for a topic of specific interest to a funding agency/sponsor. [Proposals](#) submitted in response to RFAs generally result in the award of a grant. Specific grant announcements may be published in the Federal Register and/or specific sponsor publications. (Also see [Broad Agency Announcements](#).)

Request for Proposal (RFP)

Announcements that specify a topic of research, methods to be used, product to be delivered, and appropriate applicants sought. [Proposals](#) submitted in response to RFPs generally result in the award of a contract. Notices of federal RFPs are published in the Commerce Business Daily.

Revision

A modified and resubmitted request for funding for a project that was previously not funded either because it was denied by the sponsor or withdrawn by the principal investigator.

Salaries & Wages

Salary/Academic Year - Academic Year Salaries are based on the individual faculty member's regular compensation for the continuous period, which under UNCP's policies, constitutes the basis of his/her salary. See the UNCP's [Faculty Handbook](#) for additional information.

Salary/Summer Term - Periods outside the Academic Year. During the summer months, salary is to be paid at a monthly rate not in excess of the base salary divided by the number of months in the period for which the base salary is paid.

Salary/Base Salary - The annual compensation that UNCP pays for an employee's appointment, whether that individual's time is spent on research, teaching, or other activities. Base salary excludes any income an individual may be permitted to earn outside of duties to UNCP.

Sponsor

Any organization that provides funding for a set purpose developed in a proposed project. Federal awarding agency means the [Federal agency](#) that provides a Federal award directly to a [non-Federal entity](#).

Subcontracts

Any agreement, other than one involving an employer-employee relationship, entered into by a prime contractor calling for supplies or services required solely for the performance of the prime contract or another subcontract. If any project work is undertaken at another institution, a subcontract is created by the ORSP. Subcontracting organizations usually are required to comply with federal rules and regulations applicable to the primary grant. Principal Investigators and their departmental administrators are responsible for monitoring subrecipient technical execution. They are also responsible for monitoring and signing off on subcontractor charges/invoices against the grant to ensure that the work has been completed and that the charges are in accordance with the budget. PI's may also subcontract part of their work out to another institution. The OSRP will secure subcontracts from these organizations.

Supplemental Compensation

All extra compensation paid through the University Payroll Office to a faculty member beyond the 9-month equivalent salary, regardless of funding source. This includes, but is not limited to, activities such as conducting seminars, workshops, and training; teaching distance education courses; dual employment payments from other state agencies; internal grant stipends; administrative stipends; external grant and contract stipends and teaching summer courses. (See *UNCP's Compensation Beyond Contract for EHRA Faculty and Non-Faculty Employees* [HR Policy 1196](#))

Supplemental Proposal - (Re-budgeting or Modification)

A request to the funding agency/sponsor, for additional funds for an ongoing project during the previously approved performance period. A supplemental proposal may result from increased costs, modifications in design, or a desire to add a closely related component to the ongoing project.

A request to the funding agency/sponsor, for additional funds for an ongoing project during the previously approved performance period. A supplemental proposal may result from increased costs, modifications in design, or a desire to add a closely related component to the ongoing project.

Task Order

A legally binding document authorizing work and appropriating funds as a supplement to a basic master agreement/ contract.

Taxable Earnings

Taxable Earnings is the portion of your gross earnings that is subject to being taxed. Federal and state taxable earnings are the total salary plus non-wage compensation, reduced by "pre-tax" deductions for dental, health and vision insurance, Accidental Death & Dismemberment (AD&D), dependent care, flexible medical savings accounts, supplemental medical plan, pre-taxed parking, retirement contributions and annuity payments (403b, 401k, and 457 Deferred Compensation). For additional information contact HR.

Technical Reports

The terms and conditions required by most awards require the Principal Investigator to furnish the Sponsor with period/annual technical report. A final technical report is also due at the end of the project period. Funding agencies consider the technical report to be a useful tool in monitoring and evaluation. Timely submission of these reports is an important responsibility of the Principal Investigator. Late reports reflect on the University as a whole in its ability to provide appropriate stewardship of funds.

Time & Effort

All personnel charged to a grant and/or a contract is subject to UNCP's Time & Effort Reporting requirements. This process insures that UNCP is in compliance with federal requirements. This policy also applies to personnel time that is donated to a funded project, even when that time is not compensated. Finance and Administration will provide PIs with a report of all personnel charged to their project and will require a validation of the effort shown in writing.

Travel

Expenses for transportation, and related items incurred by project personnel who are on travel status on business related to the project as allowable by the Sponsor's and/or UNCP's policies. Travel allowances must be reasonable, in conformance with UNCP's policies and limited to the actual travel time required to reach the conference/event location by the most direct route available. Receipts for hotel charges are required. Excess subsistence for meals is not allowed except for out-of-country travel on a prior approval basis. Foreign travel costs of dependents of key project personnel is allowable provided: 1) the individual is a key person who is essential to the research on a full-time basis; 2) individual's residence away from home and in a foreign country is for a continuous period of six months or more and is essential to the effective performance of the project; and 3) dependent's travel allowance is consistent with the UNCP's policies.

Tuition Paid as wages

Add the tuition (including out-of-state rate when appropriate) to assistantship and enter on budget form under personnel costs. In the event tuitions are paid as wages, F&A costs are incurred on total amount, and the student pays taxes on total amount. In the event the assistantship is revoked, or student ceases work, the tuition ends as well.

Tuition paid as financial aid

Enter the tuition (including out-of-state rate when appropriate) separately from the assistantship under "other direct costs" on the budget form. In the event tuitions are paid as financial aid, F&A costs are **not** incurred on total amount, and the student will not pay taxes on total amount. In the event the assistantship is revoked, or student ceases work, the tuition may **not** be discontinued. Please note that this option is not permitted by NIH research & some NSF grants.

Umstead Act

The Umstead Act (the "Act") prohibits North Carolina government agencies from competing with the private commercial activities of North Carolina citizens. The Act specifically prohibits North Carolina government agencies from 1) directly or indirectly selling goods in competition with N.C. citizens; 2) rendering services to the public that are ordinarily provided by private businesses; 3) leasing space in a state owned or operated building for purposes of selling goods or rendering services in competition with private business; and 4) contracting with anyone to sell goods or render services in competition with private business. If you have any questions concerning the applicability of the Act or if you believe a sponsored activity will conflict with the Act you must contact UNCP's General Counsel.

Unrestricted Funds

Monies with no requirements or restrictions as to use or disposition. Grants, contracts, and cooperative agreements are considered to be restricted funds, while [gifts](#) are usually considered unrestricted funds.

If you need assistance in proposal development please contact Sherry Hunt at sherry.hunt@uncp.edu or send an email to OSRP@uncp.edu