

East Tennessee State University

Office of Research and Sponsored Programs

Definitions

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Additional Pay	Additional pay refers to salary paid in addition to the base appointment salary for work that is clearly in addition to regularly assigned duties and responsibilities.
Adjunct Faculty	An “Adjunct Faculty” is a non-tenured individual who has a part-time faculty appointment for a specific length of time at East Tennessee State University.
Clinical Trial	<p>The controlled, clinical testing in human subjects of investigational new drugs, devices, treatments or diagnostics, or comparisons of approved drugs, devices, treatments or diagnostics, to assess their safety, efficacy, benefits, costs, adverse reactions, and/or outcomes.</p> <p>Such studies may be conducted under an industry-developed protocol or an investigator-developed protocol. These studies are most often conducted in conjunction with obtaining new drug or device approval from the U.S. Food and Drug Administration, under Phase I, II, III, or IV, although they can be designed with the sole purpose of collecting and analyzing data about approved drugs or devices in order to contribute to medical knowledge about the treatment of a disease or medical condition.</p>
Companion Accounts	Accounts that record cost-sharing amounts, often coded using the sponsored activity value with a non-sponsored fund value in the ETSU chart of accounts.
Co-Principal Investigator	A “Co-Principal Investigator” is one of two or more Principal Investigators who share responsibility for the project. Each person shall be considered a Co- Principal Investigator.
Cost Sharing	Expenditure of resources beyond the amount funded by the sponsor [OMB Circular A-110 Subpart A Section 2(i)].
Direct Costs (Allowable)	<p>Those costs that can be identified specifically with a particular sponsored project, an instructional activity, or any other institutional activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy.</p> <p>The following are typical costs normally budgeted and charged as direct costs:</p> <ul style="list-style-type: none"> • Salaries for personnel directly engaged in the activity charged, • Employee Benefits • Travel • Operating Expenses • Consulting Services • Lab Supplies (not Office Supplies) • Animal Care Charges

	<ul style="list-style-type: none"> • GC Subcontracts under \$25,000 • GC Subcontracts over \$25,000 • GA Tuition and/or Fee Remissions
Effort/Percent Effort	ETSU faculty and staff identified as paid personnel on sponsored projects are expected to commit a percentage of their (100%) institutional effort to the project. This percent effort or effort commitment should be commensurate with the percent of institutional time and effort spent, or to be spent, on the project.
Expanded Authority	The operating authorities provided to grantees under certain research grant mechanisms that waive the normally-required sponsor prior approval for specific actions. Under Expanded Authorities, the grantee (ETSU) may extend, one time only and without additional funds, the final budget end date by up to 12 months beyond the project's original expiration date as shown on the Notice of Award (NOA). 2 CFR 215.25
Facilities and Administrative Costs (F&A or Indirect Costs)	<p>"Facilities" is defined as depreciation and use allowances, interest on debt associated with certain buildings, equipment and capital improvements, operation and maintenance expenses, and library expenses.</p> <p>"Administration" is defined as general administration and general expenses, departmental administration, sponsored programs administration, student administration and services, and all other types of expenditures not listed specifically under one of the subcategories of Facilities.</p> <p>Excluded from F&A Costs:</p> <ul style="list-style-type: none"> • Capital Equipment (\$5,000 or more) • Sub-Award costs after the first \$25,000 (Per each Sub-Award Agreement for the life of the project) • Tuition Remission • Patient Care Costs • Alterations/Renovations • Scholarship/Fellowship • Rental cost offsite facility
Family Member	<p>(1) a spouse;</p> <p>(2) a dependent child or stepchild or other dependent, for purposes of determining federal income tax liability during the period covered by the disclosure statement; and</p> <p>(3) a related or non-related, unmarried adult who resides in the same household as the covered individual and with whom the covered individual is financially interdependent as evidenced, for example, by the maintenance of a joint bank account, mortgage, or investments.</p>
Financial Conflict of Interest (FCOI)	FCOI exists when ETSU, through its designated official(s), reasonably determines that an employee's significant financial interest is related to a sponsored project and could directly and significantly affect the design, conduct or reporting of the project.

Indirect Costs (Facilities and Administrative Costs)	Costs that are incurred for common or joint objectives and therefore cannot be identified readily and specifically with a particular sponsored project, an instructional activity, or any other institutional activity. (2 CFR 220, App. A, Section E)
In-kind Cost Sharing	Non-cash contributions of time, talent, or resources from ETSU or donated by third parties for which ETSU is responsible. Third-party in-kind contributions may be in the form of real property, equipment, supplies and other expendable property, or goods and services directly benefiting and specifically designated for the project or program.
Institutional Base Salary/Rate of Pay	The annual compensation paid by ETSU for an employee’s appointment, whether that individual’s time is spent on research, teaching, patient care, or other activities. Base salary excludes any income that an individual may be permitted to earn outside of duties to the applicant/grantee organization, including clinical income and income from a joint appointment with the VA. <i>Base salary may not be increased as a result of replacing institutional salary funds with grant funds.</i>
Institutional responsibilities	Defined as an employee’s professional responsibilities on behalf of ETSU, which may include, for example, activities such as research, research consultation, teaching, professional practice, Institutional committee memberships, and service on panels such as Institutional Review Boards or Data and Safety Monitoring Boards.
Instruction	<p>Instruction means the teaching and training activities of an institution, except for research training as described herein. Instruction includes all teaching and training activities, whether they are offered for credits toward a degree or certificate or on a non-credit basis, and whether they are offered through regular academic departments or separate divisions (OMB Circular A-21).</p> <p>Examples of Instruction include:</p> <ul style="list-style-type: none"> • Instructing ETSU students, faculty, or staff • Instructing teachers or students in elementary or secondary schools • Instructing the general public • Curriculum development projects, including evaluation of curriculum or teaching methods • Projects involving ETSU students in community service activities for which they are receiving academic credit • Fellowship support for pre-doctoral and post-doctoral training activities, which may include grants to fund dissertation work and travel in relation to a dissertation <p>It does not include the development of training materials for a project that would otherwise fall under Other Sponsored Activity.</p>
Instructor	An “Instructor” is an individual holding a regular, full- or part-time non-tenured faculty appointment at East Tennessee State University.

Intra-institutional consulting	Intra-institutional consulting is when a faculty member functions as a consultant or otherwise contributes to a sponsored project conducted by another faculty member of the same institution.
Investigator	The project director or principal investigator and any other person, regardless of title or position, who is responsible for the design, conduct, or reporting of sponsored research, or proposed for such funding, which may include, for example, collaborators or consultants.
Key Personnel	The 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 key personnel if their involvement meets this definition. Consultants also may be considered key personnel if they meet this definition. "Zero percent" effort or "as needed" is not an acceptable level of involvement for key personnel.
Like and Unlike Circumstances	<p>Costs incurred for the same purpose in like circumstances must be treated consistently as either direct or F&A costs. Where an institution treats a particular type of cost as a direct cost of sponsored projects, all costs incurred for the same purpose in like circumstances shall be treated as direct costs of all activities of the institution.</p> <p>Unlike circumstances are instances in which a cost normally considered to be an F&A cost meets the criteria for a Direct Cost. The cost can then, therefore, be charged directly to the sponsor.</p>
Mandatory Cost Sharing	Project costs that are not borne by the sponsor, but are required as a condition of the award. "Sponsor-encouraged" cost sharing not required as a condition of receiving an award does not constitute mandatory cost sharing.
Matching	"Matching" is a synonym for "cost sharing."
Modified Total Direct Costs (MTDC) Base	The MTDC base is the total direct costs for a project less those budget items that are excluded by agreement with the audit agency.
No-Cost Extension (NCE)	<p>A no-cost extension is defined as an extension from the original award end date that does not require additional funding. These extensions are typically made for one year of additional time to assure adequate completion of the originally approved project.</p> <p>Examples of when such an extension may be requested are as follows:</p> <ol style="list-style-type: none"> 1. additional time is required to assure completion of the original approved objectives; or 2. continuity of grant support is required while a competing application is under review; or 3. extension is necessary to permit an orderly phase out of a project that will not receive continued support. <p><i>The fact that funds remain in the grant is not in itself justification for a no-cost extension.</i></p>

Off-Campus	<p>“Off-campus” projects are conducted at facilities that are not owned, or are leased and maintained by the University. If the project is conducted in leased space and the lease costs are directly charged to the project, the off-campus rate must be used. If the project involves both on-campus and off-campus sites, either the on-campus or off-campus rate generally should be applied, consistent with where the majority of the work is to be performed as measured by salary cost. The use of both on- and off-campus rates may be justified if both rates can be clearly identified with a significant portion of project salaries, meaning 25% or more of total salary/wage costs and the project's total salary/wage costs exceed \$250,000.</p>
On-Campus	<p>“On-campus” projects are conducted in University-owned facilities, or those leased and maintained by the University. If a project is conducted off-site but incur no lease or use fees, the project is considered to be “on campus” for the purposes of indirect cost calculations.</p>
Organized Research	<p>Organized Research means all research and development activities that are sponsored by Federal and non-Federal agencies and organizations. This term includes activities involving the training of individuals in research techniques (commonly called research training) where such activities utilize the same facilities as other research and development activities and where such activities are not included in the instruction function (OMB Circular A-21).</p> <p>Examples of Organized Research include:</p> <ul style="list-style-type: none"> • Basic and/or applied research activities; • Maintenance of facilities, equipment and/or operation of a facility which will be used for research; • Training of individuals in research techniques (research training); • Publishing research results; or • Data collection, evaluation, analysis and/or reporting.
Other Sponsored Activities	<p>Other Sponsored Activities means programs and projects financed by Federal and non-Federal agencies and organizations which involve the performance of work other than instruction and organized research. Examples of such programs and projects are health service projects, and community service programs (OMB Circular A-21).</p> <p>Examples of Other Sponsored Activities include:</p> <ul style="list-style-type: none"> • Performing a service (e.g., production of goods or materials) for an outside entity, unless ETSU is a subawardee on the entity's prime award that is primarily for research or instruction/training; • Travel grants; • Support for conferences, seminars, or workshops; • Support for ETSU public events; • Support for projects involving ETSU students in community service activities for which they are not receiving academic credit; • Support for projects pertaining to museum or library collections,

	<p>acquisitions, bibliographies, or cataloging;</p> <ul style="list-style-type: none"> • Programs to enhance institutional resources, such as computer enhancements, etc.; • Health services projects.
Pass-through Entity	A non-sponsor entity that provides a prime sponsored award to a subrecipient to carry out a portion of the prime sponsored award's program.
Percent Effort/Committed Effort	ETSU faculty and staff identified as paid personnel on sponsored projects are expected to commit a percentage of their (100%) institutional effort to the project. This percent effort or effort commitment should be commensurate with the percent of institutional time and effort spent, or to be spent, on the project.
Postdoctoral Fellow (Postdoc)	A person engaged in postdoctoral research, study, etc., or engaged in a fellowship or position for postdoctoral work.
Pre-Award Sponsored Program Account	A Pre-Award Sponsored Program Account is a Banner index assigned to a pending sponsored program prior to the receipt of an official notice of grant award or fully executed agreement to which project-related costs may be charged. Expenditures on Pre-Award Sponsored Program Accounts must adhere to the same federal cost principles, sponsor guidelines, and university accounting policies as official grant accounts. The effective date of a Pre-Award Sponsored Program Account should not precede the anticipated start date of the official award and the total available funds cannot exceed the total direct costs requested for the first budget period of the project.
Principal Investigator/ Program Director PI/PD)	The individual (normally a faculty member) who has primary responsibility for the scientific and technical conduct, reporting, fiscal and programmatic administration of a sponsored project/program.
Project Period	Project period means the total time for which support of a program has been approved, initially or by a renewal award. As used by the Public Health Service, Project Periods consist of one or more annual budget periods with funding for future years beyond the initial budget period provided on a non-competing basis.
Rebudgeting	The process of transferring funds from one account within a Banner index to another account within the same index (e.g., from supplies to equipment.).
Regular Faculty	A "Regular Faculty" is an individual who has a full-time tenured or tenure track faculty appointment at East Tennessee State University, or who has a full-time limited-term faculty appointment.
Research	A systematic investigation, study or experiment designed to develop or contribute to generalizable knowledge. The term encompasses basic and applied research (e.g., a published article, book or book chapter) and product development (e.g., a diagnostic test or drug).
Research Associate	A "Research Associate" is an individual with experience and scholarly qualifications comparable to regular faculty members. Appointees are professional researchers who are interested in and capable of independent investigation and publication, and who support the research mission of the University by assisting a department or center to achieve its research goals.

Research Faculty	<p>“Research Faculty” is a full- or part-time faculty member who is not eligible for tenure. These appointments are normally funded from sponsored projects or other non-appropriated University funds; are contingent upon the availability of funding and should be at a rate comparable to that of regular faculty of the same rank. Their research should complement the research programs of regular faculty members in the department or center. Although they are not normally assigned instructional responsibilities, they may teach courses appropriate to their background when it is mutually acceptable to them and to the department and occasionally take part in upper level or graduate teaching or seminar activities. Personnel costs for Research Faculty instruction should not be paid from research grants/contracts unless explicitly indicated in the proposal and award.</p>
Significant Financial Interests (SFI)	<p>A financial interest consisting of one or more of the following interests of the Investigator (and those of the Investigator’s spouse and dependent children) that reasonably appears to be related to the Investigator’s institutional responsibilities:</p> <ul style="list-style-type: none"> • With regard to any publicly traded entity, a <i>significant financial interest</i> exists if the value of any remuneration received from the entity in the twelve months preceding the disclosure and the value of any equity interest in the entity as of the date of disclosure, when aggregated, exceeds \$5,000; • With regard to any non-publicly traded entity, a <i>significant financial interest</i> exists if the value of any remuneration received from the entity in the twelve months preceding the disclosure, when aggregated, exceeds \$5,000, or when the Investigator (or the Investigator’s spouse or dependent children) holds any equity interest (e.g., stock, stock option, or other ownership interest); or • Intellectual property rights and interests (e.g., patents, copyrights), upon receipt of income in excess of \$5,000 related to such rights and interests.
Significant Rebudgeting	<p>Significant rebudgeting occurs when expenditures in a single direct cost budget category (Banner account) deviate (increase or decrease) from the categorical commitment level established for the budget period by 25 percent or more of the total costs awarded. For example, if the award budget for total costs is \$200,000, any rebudgeting that would result in an increase or decrease of more than \$50,000 in a budget category is considered significant rebudgeting. The base used for determining significant rebudgeting excludes the effects of prior-year carryover balances but includes competing and non-competing supplements. Significant rebudgeting does not apply to modular grants (see NIH Significant Rebudgeting Statement linked below). ETSU applies the principle of significant rebudgeting to all sponsored projects.</p>
Sponsored Project/Program	<p>Those activities which are supported, in whole or in part, by funding external to the general operating budget of the institution. Such funding is restrictive in nature in that the activities to be carried out are specified by the external agency through the mechanisms of grants, contracts, and/or agreements.</p>

Subaward	An award of financial support from prime awardees (e.g., ETSU) to a qualified organization for the performance of a substantive portion of the program funded under the prime award. The term also includes awards made by a subrecipient to a lower tier subrecipient. It does not include procurement of goods and services funded by a prime award, i.e., vendors are not considered subrecipients.
Subrecipient	<p>The legal entity to which a subaward is made and which is accountable to the University for the use of the funds provided in carrying out a portion of the University’s programmatic effort under a sponsored project. The term may include institutions of higher education, for-profit corporation and foreign or international organizations. Their performance is measured against meeting the objectives of the program.</p> <ul style="list-style-type: none"> • They have authority for administrative and programmatic decisions. • They provide on-going service for the life of the program. • They carry out a program of the subrecipient as compared to providing services for a program of the prime recipient. • They are responsible for applicable program compliance requirements.
Summer Salary	Charges for work performed by faculty members with 9-month academic appointments on sponsored agreements during the summer months. Salary will be determined for each faculty member at a rate not in excess of the base salary divided by the period to which the base salary relates. The base salary period used in computing charges for work performed during the summer months will be the number of months covered by the faculty member’s regular academic year appointment.
Total Direct Costs (TDC)	TDC is the total of all direct costs budgeted for a project.
Unallowable Costs	<p>Unallowable costs are costs that are not eligible for reimbursement on sponsored projects as either direct or indirect costs.</p> <p>Unallowable costs include:</p> <ul style="list-style-type: none"> • Advertising • Public Relations Costs • Alcohol • Alumni Activity Costs • Bad Debts • Local Civil Defense Project Costs not on Institution's Premises • Commencement and Convocation Costs • Institution Furnished Automobile Costs for Personal Use • Contingency Provision Costs • Defense and Prosecution of Criminal and Civil Proceedings, Claims, Appeals and Patent Infringement Costs • Depreciation Reserves Costs • Donations or Contributions • Entertainment Costs (includes amusement, diversion & social activities) • Executive Lobbying Costs • Fines and Penalties (including late fees) • Goods and Services for Personal Use

	<ul style="list-style-type: none"> • Housing and Personal Living Costs • Insurance Costs to Protect against Defects in Institution's Materials or Workmanship • Interest, Fund-Raising and Investment Management Costs • Lobbying Costs • Losses on Other Sponsored Agreements • Membership Costs in Civic Clubs, Community Organizations, Country Clubs, Social or Dining Clubs or Organizations • Pre-agreement Costs Prior to Effective Date of Agreement • Selling and Marketing Costs of Products or Services of the Institution • Severance Costs in Excess of Institution's Normal Severance Pay • Specialized Service Facilities Charges in an amount More than Aggregate Costs of Service Over a Long-Term Period • Student Activity Costs • Airfare Travel Costs in Excess of Lowest Available Commercial Discount Airfare or Customary Standard Coach Airfare
University Resources	For the purposes of this Policy, refers to all ETSU sources that fund project costs not paid by the sponsor. Sources may include other non-federal sponsored accounts or non-sponsored ETSU accounts.
Unrecovered Indirect Costs	F&A not collected by the University when a sponsor does not pay the full negotiated F&A rate. In some cases, unrecovered indirect costs may be used to fulfill a sponsor's cost-sharing requirement.
Vendor	<p>A dealer, distributor, merchant, or other seller providing goods or services which are required to the conduct of a federal program. They provide the service as part of their normal business operations.</p> <ul style="list-style-type: none"> • They provide a similar service to many different purchasers. • They operate in a competitive environment (compete with others who can provide a similar service). • The program compliance requirements do not pertain to the service provided.
Voluntary Committed Cost Sharing	Project costs that are not borne by the sponsor and are not required as a condition of the award, but are offered in the proposal by the PI, ordinarily in the form of in-kind effort. Voluntary committed cost sharing becomes mandatory once the award is made and must be added to the direct cost research base for indirect cost calculations.
Voluntary Uncommitted Cost Sharing (also referred to as VUCS)	Defined in OMB's January 2001 Clarification (http://www.whitehouse.gov/omb/memoranda/m01-06.html) effort expended by ETSU faculty that is over and above that which is committed and budgeted for in a sponsored agreement. VUCS does not include costs other than salary and fringe and is not considered to be cost sharing, either for reporting or indirect cost calculation purposes.