

## UW-Madison Symposium for Research Administrators

### Glossary

*While this Glossary covers many essential research administration concepts, it does not contain all that research administrators need to know about each term.*

**Academic Support Services Agreement (ASSA):** Academic Support Services Agreement (ASSA): A service agreement of a unique or sole source nature that supports the research or educational mission of the University. Academic Support Services Agreements are typically ‘work for hire’ contracts, not collaborations, where the University will own the intellectual property created by the engagement.

**Accounts Receivable:** An asset that refers to the amount due from a customer for the sale of goods or services, when the goods or services have been delivered to the customer and payment is not received by the seller.

**Accrual Accounting:** A basis of accounting that recognizes revenue when earned, and expenses when incurred, regardless of when cash changes hands.

**Automated Clearing House (ACH):** An electronic clearing and settlement network for processing large volumes of financial transactions in batches between participating depository institutions.

**Cash Basis Accounting:** A form of accounting where revenue and expenses are recognized when cash is received or paid.

**Cayuse:** A web-based system for submission of applications via Grants.gov. The system provides significant auto-filling of forms, extensive error checking and the ability to see the entire proposal before submission. Learn more at <https://www.rsp.wisc.edu/cayuse/index.html>.

**Clinical Trial Agreement (CTA):** A contract that manages the conduct of a clinical trial, which is a research study that explores whether a medical strategy, treatment, or device is safe and effective for humans, or shows which medical approaches work best for certain illnesses or groups of people.

**Closeout:** The act of completing all institutional procedures and sponsor requirements to terminate or complete a sponsored project.

**Computation E-mail:** A Research and Sponsored Programs (RSP) term used to describe an e-mail sent from the RSP Accountant to campus representatives at the end of an award period. This e-mail should include a final computation and review of expenditures along with instructions indicating next steps for closeout.

**Confidentiality Disclosure Agreement (CDA):** A legal contract executed between entities permitting the exchange of information that is confidential to one or both parties.

**Consultant:** An individual or group who gives expert or professional advice.

**Cooperative Agreement:** An instrument to transfer financial assistance to a recipient for a public purpose that anticipates substantial involvement between the sponsor and recipient in carrying out the activity.

**Cost Reimbursable Agreements:** A type of agreement under which the awarding agency or pass-through entity provides payment based on actual, allowable expenditures. The UW is reimbursed for actual costs incurred up to the amount of the award

**Cost Share/Sharing:** The portion of total costs of a sponsored project that is not provided by the sponsor. Also referred to as "match" or "matching".

**Cost Transfer Tool:** UW's web-based form and routing system that is available to process both non-salary and salary cost-transfers.

**Cost Transfer:** An after-the-fact reallocation of the cost, either salary or non-salary, to a sponsored project within a 90-calendar day period from the accounting date of a transaction. Transfers can occur between two sponsored accounts, from a non-sponsored account to a sponsored account, from a sponsored account to a non-sponsored account or between two non-sponsored accounts.

**Direct Cost:** Costs that can be specifically allocated to a particular project or activity. Salaries are generally the largest direct cost of an award, others include supplies, equipment, and travel.

**Effort Commitment:** The amount of effort (time) that is proposed in a proposal and accepted by the sponsor, regardless of salary support requested. Effort commitments are reflected in the notice of award.

**Encumbrance:** A transaction showing a commitment to make a future expenditure of funds. Encumbrances are not liabilities or expenses.

**Equipment:** Tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost of \$5,000 or more.

**Expenditure:** The disbursement of money.

**Federal Award:** Federal financial assistance (e.g., grant, cooperative agreement, or cost-reimbursement contract under the Federal Acquisition Regulations) that a non-Federal entity receives directly from a Federal awarding agency or a pass-through entity. Also used to refer to the instrument setting forth the terms and conditions. Does not include contracts used to buy goods or services.

**Federal Demonstration Partnership (FDP):** A cooperative initiative among 10 federal agencies and 155 institutional recipients of federal funds whose purpose is to reduce the administrative burdens associated with research grants and contracts. UW-Madison is a part of the FDP Partnership.

**Fee for Service Agreement (FFS):** An agreement that governs a relationship in which an entity is providing goods/services.

**Fixed Price Agreements:** A type of agreement under which the awarding agency or pass-through entity provides a specific level of funding without regard to actual expenditures. The UW is reimbursed the entire award amount regardless of expenditures.

**General Ledger:** The system of record for transactions for the university and that is used to generate the official financial reports of the university.

**Gift:** Funds providing general unrestricted support for broadly defined activities that do not require detailed fiscal or technical reports; do not impose provisions regarding publication or data or information derived from the activity; do not have a specific time limit on the expenditure of funds; and do not enable the donor to retain rights to any patent/copyright.

**Gift-in kind:** A contribution of personal or real property which requires annual reporting by the institution.

**Grant:** An agreement representing a mutual joining of interests on the part of the sponsor and recipient in the pursuit of common objectives. In this relationship, the recipient assumes with the sponsor the obligation to act in the public interest in achieving a common purpose. This is a relationship of trust which imposes upon the recipient the responsibility to assure that the grant funds are utilized for the purpose for which they were awarded, and to exercise the same prudence in their expenditure that is extended to the use of the recipient's own funds.

**Indirect Costs (F&A):** Actual costs that the institution incurs 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, departmental and sponsored projects' administrative expenses, and depreciation or use allowance for buildings and equipment. F&A costs also are sometimes called indirect costs or institutional overhead.

**Journal Entry:** Financial transactions posted to the general ledger (see General Ledger).

**Key Personnel:** A person who contributes to the scientific or scholarly development or execution of a project in a substantive, measurable way.

**Material Transfer Agreement (MTA):** A contract that governs the transfer of tangible research materials between two entities, when the recipient intends to use it for his or her own research purposes. The MTA defines the rights of the provider and the recipient with respect to the materials and any derivatives.

**NCURA:** An organization of individuals involved in the administration of sponsored programs at colleges, universities, and teaching hospitals. NCURA serves its members and advances the field of research administration through education and professional development programs, the sharing of knowledge and experience, and by fostering a professional, collegial, and respected community.

**No-fund Agreement (NFA):** A generic term used for any agreement where no money is exchanged. Examples: CDA, MTA, Teaming Agreement, etc.

**Office of Industrial Partnerships (OIP):** The office that facilitates the development and maintenance of relationships with for-profit organizations wishing to engage in research activities at UW. OIP works with entities whose interests range from accessing cutting-edge basic research to commercialization of existing technologies, and the office serves as the point of contact for both campus personnel and industry partners pursuing such activities. OIP's services include, but are not limited to, the provision of institutional review, negotiation, and signature for agreements supporting these relationships.

**Pass-through entity:** A non-federal entity that provides a subaward to a subrecipient to carry out part of a sponsored project.

**Payment to Individual Report (PIR):** A form used to pay any non-employee who performs a service for the University or pay scholarships or human subjects.

**Principal Investigator (PI):** An individual researcher with primary responsibility for a grant project, including both leadership of the scientific/technical aspects of the project and compliance with financial/administrative aspects of the award. He or she is responsible and accountable to the university and the sponsor for the proper conduct of the project or activity.

**Purchasing Services Office:** The UW Office that provides professional procurement services.

**Regrants:** A unique funding mechanism (similar to a subaward or shared grant) in which a potential 'grantee' is selected from a panel to perform a project of their own design and direction. Typically, the UW issues a Request for Proposal in which potential grantees submit proposals for funding.

**Research Agreement (RA):** An agreement that governs the relationship between a sponsor and university regarding a research project.

**Research and Sponsored Programs (RSP):** The office that promotes and facilitates the research, education, and outreach missions of the University of Wisconsin-Madison by supporting and administering extramurally sponsored programs. RSP provides guidance and services related to proposal submission, award negotiations, award set-up and award management through closeout.

**Residual Balance:** Funds which remain upon the successful completion of a sponsored project (i.e., all terms and conditions met, all work has been completed, and a final project report has been submitted) that the contract allows to be retained by the institution and transferred to an unrestricted project.

**Shared Financial System (SFS):** The official financial system for the University of Wisconsin. SFS is the name of the Oracle PeopleSoft programs that comprise the general ledger, purchasing, asset management, and Grants Management systems including WISPER.

**Shared Grant:** A subaward that is provided by one UW System school to another UW System school. (Example: UW-Madison to UW-Green Bay).

**Sponsored Projects:** Research, training, instructional, or outreach/public service projects involving funds, materials, other forms of compensations, or exchanges of in-kind efforts from sources external to the UW under awards or agreements.

**Subaward (Sub):** An award provided by a pass-through (prime recipient) entity to a subrecipient for the subrecipient to carry out part of an award received by the pass-through entity.

**Subaward Portal:** A UW tool for requesting new outgoing subawards, requesting modifications to existing subawards and viewing subrecipient monitoring information.

**Suspense Account:** Each Dean's Office has established at least one suspense account for closeout purposes. RSP Accountants have the ability to transfer unallowable expenditures or those not covered by revenue to this account at closeout. The appropriate campus contacts will receive two e-mails from the RSP Accountant ahead of a suspense account transfer.

**Supplies:** All tangible personal property other than those described under Equipment.

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

**Uniform Guidance (UG):** The guidance establishing uniform administrative requirements (both pre- and post-award), cost principles, and audit requirements for Federal awards. The Uniform Guidance is located at 2 CFR 200 and streamlines and supersedes guidance that was previously contained in eight different OMB Circulars, including A-110, A-21, and A-133.

**WISDM:** The Wisconsin Data Mart. WISDM is a web-based reporting system that contains financial data from the Shared Financial System (SFS), Human Resources System (HrS) and some Legacy system transactions. WISDM can be used to query transactions and view reports online. WISDM contains

transaction as well as demographic data on projects/grants. Access WISDM at <https://wisdm2.doit.wisc.edu/wisdm2/Main.aspx>

**WISPER:** The Wisconsin Proposal Electronic Routing System is a web-based system for electronic routing of applications and agreements related to extramural funding. Learn more at <https://www.rsp.wisc.edu/WISPER/>

### Sources

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