A Glossary of Terms and Acronyms used in the Research Area

Budget

A grant proposal budget serves three purposes. First, it estimates, as realistically as possible the costs involved in completing the objectives identified in the proposal. The sponsor uses the budget details to determine the economic feasibility of the project. Secondly, the budget provides a way to monitor the financial activities of the project; it aids in determining how closely progress is being made in achieving the project objectives. The budget is also a financial expression of the scope of work (scientific details) of the project. The budget and scope of work are devised in conjunction with the budget justification.

Each sponsor may have specific details on how a budget should be presented and what costs are allowable. You will also need to present your budget in the UW format (using UW object code categories).

Budget Justification

A budget justification provides the rationale for all proposed expenditures. The primary purpose is to provide additional detail for expenses within each budget category and to articulate the need for each expense listed. The information provided may be the definitive criteria used by sponsor review panels and administrative officials when determining the amount of funding to be awarded.

Major items to include:

- Salaries for faculty, research associates, graduate students, technicians or staff
- Fringe benefits for above (indicating the rates used for each)
- Use of consultants (clarifying why needed)
- Description of supplies and materials needed
- Travel (foreign or domestic)details
- Equipment (UW defines equipment as any single item over $2,000)
- Sub-agreement costs
- Tuition costs, if necessary
- F&A cost (and rate used)

eGC1

Before the SAGE system was in existence, all research applications processed through OSP had to have a cover sheet (known as a GC-1) that facilitated the application through the
approval process. Once the system went online, this form became an eGC-1 and this is the main form you complete when using the SAGE system.

**Facilities and Administrative Costs (F&A)**

F&A costs are also referred to as Indirect Costs, overhead, overhead costs or administrative costs. These costs are the actual costs incurred to conduct the normal business activities of an institution are not readily identifiable with or directly charged to a specific project.

F&A Costs should be requested at the Department of Health & Human Services approved rate on all sponsored research proposals unless the sponsor prohibits them or designates another rate. Exceptions must obtain an approved F&A Waiver.

**Modified Total Direct Costs (MTDC)**

MTDC is the cost base to which the F&A rate is applied. Specifically, MTDC includes all project costs, with the exception of the following:

- Fellowships
- Scholarships
- Tuition remission
- Rental costs
- Charges for patient care
- Equipment (any tangible, nonexpendable item >$2,000 per/unit)
- Capital expenditures (building alterations >$25,000)
- The portion of each sub grant or subcontract over $25,000

**The Office of Research (OR)** - is led by the Vice Provost for Research and oversees the following units:

- **Human Subjects Division (HSD)** - this unit supports and facilitates review by the Institutional Review Board (IRB), required before starting research involving human subjects.
- **Office of Sponsored Programs (OSP)** - facilitates research and research administration at the UW by providing the following functions:
  - Review and approval of all outgoing grant applications for external funding
  - Negotiation and execution of sponsored program agreements and relationships
  - Interpretation of regulatory and contractual agreements
- **Office of Research Information Services (ORIS)** - Provides system to procure research grants and contracts and build proposal budgets.

**System to Administer Grants Electronically (SAGE)**
The web based, electronic system developed by ORIS to route research applications through the approval process.

**Scope of Work (SOW)**

The Scope of Work (SOW) is a written description of the work to be performed; it should define the goals, objectives, activities and timelines of a proposed project. The project's relationship to institutional priorities, as well as any impact on education, should be addressed.

Items to include in SOW (but not limited to):

- Name of the PI(s)
- Period of performance
- What the project hopes to accomplish
- What the measurable objects are; defined in a way that one might determine if they are met
- What are the estimated milestones
- Where the work will be conducted
- What, if any, special resources or additional staffing might be needed
- When reports are required, if applicable

**Total Direct Costs (TDC)**

Direct costs are those expenses that are essential to the conduct of the project, are specifically related to the objectives of the science and which can be readily attributed and directly charged to a specific individual project. They must be identified to the project with relative ease, with a high degree of accuracy and be allowed by all terms and conditions governing a particular award. Costs incurred for the same purpose in like circumstances must be treated consistently, unless exceptions are warranted, requested justified and approved.

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