Glossary of Terms

SPS – Sponsored Program Services (Programs 11-14)
ORSO - Office of Research Support and Operations
RCAR – Research or Conference Account Request
SPAR – Sponsored Project Activity Request
Guarantee – SPAR – Sponsored Project Activity Request
EAA – Expense Assignment Action
PA – Position Action Form
ETR – Expenditure Transfer Request
CSEIR – Cost Share Effort Inquiry Form
E-REX – Electronic WSU Request for Approval of Application for Extramural Support
C/S – Cost Share
RAC - Research Administration Community
PoP – Period of Performance
LEAD – Last Expenditure Activity Date
FB – Final Bill
FFR – Final Financial Report
QTR – Qualified Tuition Reduction
TDC – Total Direct Costs
TA – Total Award
MTDC – Modified Total Direct Costs
LOC – Letter of Credit
FPA – Fixed Price Agreement
MBE/WBE- Minority Business Enterprises and Woman Business Enterprises
Examples of Calculation of Total Direct Cost & Modified Total Direct Cost F&A Expenses Using Base Codes

TDC (Base B02) Calculation
Sum all total direct costs, multiply by your F&A rate.

Base: $106,520.84
F&A Rate: * 49.5%
F&A Expense: $ 52,727.83
MTDC (Base B40) Calculation

Sum all total direct costs, subtract exclusions from B40 base schedule then multiply by your F&A rate.

Total Direct Expense: $137,376.12

Less: 03 PX $14,854.50

Less: 07 QT $8,141.00

Base: $114,380.62

F&A Rate 49.5%

F&A Exp: $56,618.40