

AHM	Acutely hazardous materials
AWA	Animal Welfare Act
CAS	Cost Accounting Standards
CERCLA	Comprehensive Environmental Response, Compensation, and Liability Act (Superfund)
Circular A-21	Office of Management and Budget Circular, <i>Cost Principles for Educational Institutions</i>
Circular A-110	Office of Management and Budget Circular, <i>Uniform Administrative Requirements for Grants and Other Agreements with Institutions of Higher Education, Hospitals, and Other Non-profit Organizations</i>
Circular A-133	Office of Management and Budget Circular, <i>Audits of States, Local Governments, and Non-profit Organizations</i>
COGR	Council on Governmental Relations
DHHS	Department of Health and Human Services
DHHS DCA	Department of Health and Human Services Division of Cost Allocation
Direct costs	Costs that can be closely related to a specific project, such as salaries and materials
DS-2	Disclosure Statement, Form DS-2
DoD	Department of Defense
DoE	Department of Energy
EPA	Environmental Protection Agency
F&A	Facilities and administration
F&A costs	Facilities and administrative costs (term used in higher education for indirect costs as defined below)

FDA	Food and Drug Administration
FOIA	Freedom of Information Act
HMTA	Hazardous Materials Transportation Act
IACUC	Institutional Animal Care and Use Committee
Indirect costs	Costs that are shared among multiple projects, such as construction, operation, maintenance, and administration
MTDC	Modified total direct costs (direct costs less exclusions, such as equipment and large subcontracts)
NASA	National Aeronautics and Space Administration
NIH	National Institutes of Health
NSF	National Science Foundation
OMB	Office of Management and Budget
ONR	Department of Defense Office of Naval Research
OSHA	Occupational Safety and Health Administration
OSTP	White House Office of Science and Technology Policy
PHS	Public Health Service of DHHS
R&D	Research and development
RCRA	Resource Conservation and Recovery Act
RMPP	Risk Management and Prevention Program
SBIR	Small Business Innovation Research (Program)
STTR	Small Business Technology Transfer (Program)
TSCA	Toxic Substances Control Act
UCA	Utility Cost Adjustment
USDA	Department of Agriculture