



## Glossary

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### General Terms:

**Allocable Costs:** Costs that benefit a grant or contract and can be legitimately charged to that specific project.

**Allowable Costs:** Legitimate categories of costs that can be charged to a grant when they correspond with the purpose and scope of the project, and are so authorized by the funding agency. Typically, such costs are authorized when a budget is approved by the agency, or when an award states that the costs required to accomplish a task or deliverable are to be funded, such as salaries and equipment.

**Amendment:** A change to a contractual agreement that requires an authorized signature.

**Application/Proposal:** Request for financial support of a project submitted on specified forms or using documents acceptable to the funding agency, in accordance with the sponsor's instructions.

**Audit:** A formal examination of the organization's accounts, financial situation, and adherence to applicable compliance laws and regulations.

**Award:** The provision of funds by a sponsor, based on an approved application and budget, to an organizational entity or an individual to carry out an activity or project.

**AVP:** Associate Vice President. At SFSU the AVP classification reports to a Vice President.

**Benefit Costs:** The employer paid costs associated with the appointment of an individual into any employment category. Eligibility for employer paid benefits is determined by the employment policies of the organization, and state and federal law. Benefit costs also include employer paid payroll taxes. Benefit costs may include the employer paid portion of medical, dental, worker's compensation, and non-industrial disability insurance, as well as retirement contributions. Employer paid payroll taxes may include Social Security and Medicare.

**Budget:** The detailed statement outlining estimated project costs to support work under a grant or contract.

**Budget Period:** The intervals of time (usually 12 months each) into which a project period is divided for budgetary and funding purposes.

**CFDA:** Catalog of Federal Domestic Assistance. Database of all federal programs available to state and local governments (including the District of Columbia); federally—recognized Indian tribal governments; Territories (and possessions) of the United States; domestic public, quasi-public, and private profit and nonprofit organizations and institutions; specialized groups; and individuals.

**CFR:** Code of Federal Regulations. Codification of the general and permanent rules published in the Federal Register by the executive departments and agencies of the federal government.

**Close Out:** The completion of all internal procedures and sponsor requirements to terminate or finish a sponsored project.

**CMS:** Common Management System, an integrated Information Technology system that incorporates several components, such as Financial, Accounting, Budgeting, Purchasing, and Human Resources into a shared, common suite of Oracle/PeopleSoft applications. This SFSU system is maintained on campus with support from the CSU Chancellor's Office.

**Co-Investigator:** An individual who collaborates closely with the Principal Investigator in the conduct of a project and shares some responsibility for the execution of the project.

**Committee for the Protection of Human Subjects (CPHS):** SFSU Campus committee charged with ensuring compliance with regulations governing research with human and animal subjects.

**Compliance Officer:** This position is responsible for SFSU Compliance issues such as time and effort reporting, cost-sharing commitments, sub-recipient monitoring, internal spot audits, and Human/Animal Subject compliance. This position reports to the Provost via the Associate Vice President for Academic Affairs.

**Conflict of Interest:** Any situation in which an individual's outside financial interests or obligations, real or perceived, have the potential to bias a research project or cause harm to human subjects participating in a research project, or to otherwise interfere with the integrity of a project or with the effective administration of a project. This concept applies to all faculty and staff involved in any aspect of the conduct or administration of a sponsored project.

**Contract:** An award instrument establishing a binding legal procurement relationship between a sponsor and a recipient obligating the recipient to furnish a product or service defined by the sponsor and binding the sponsor to pay for it.

**Consortium Agreement:** A collaborative arrangement in support of a research project in which a portion of the programmatic activity is carried out through a formalized agreement between the grantee and one or more other organizations that are separate legal entities administratively independent of the grantee.

**Cooperative Agreement:** An award similar to a grant, but in which the sponsor's staff may be actively involved in proposal preparation, and anticipates having substantial involvement in research activities once the award has been made.

**Cost Accounting Standards (CAS):** Federally mandated accounting standards intended to ensure uniformity in budgeting and spending funds.

**Cost-Reimbursement Type Contract/Grant:** A contract or grant for which the sponsor pays for the full costs incurred in the conduct of the work up to an agreed-upon amount.

**CSU:** California State University system made up of 23 campuses with a Chancellor's Office, of which SFSU is one of the campuses.

**Direct Costs:** Cost that can be specifically identified with a particular sponsored project or that can be directly assigned to an activity relatively easily with a high degree of accuracy.

**DMSP:** ORSP's Data Management System Project, the project undertaken to build a data management system for ORSP that integrates with the campus' main information system.

**Donation:** Transfer of equipment, money, goods, services, and property with or without specifications as to its use. Sometimes the term "donation" is used to designate contributions that are made with more specific intent than is usually the case with a gift, but the two terms are often used interchangeably. At SFSU donations are administered by Office of University Development.

**DOIT:** The SFSU Division of Information Technology

**Encumbrance:** Funds that have been set aside or "claimed" for projected expenses pending actual expenditure of the funds.

**ETRAC:** Employee Transaction Relay and Capture, the campus system used to process personnel-related transactions; once ORSP moves its grants data into HRMS, these transactions will be automatically routed for approval and submitted electronically.

**Expenditure:** The actual spending of money. This is an important component of the process of reconciliation, and the University has a solid method for tracking the details in the accounting system.

**Expiration Date:** The date signifying the end of the performance period, as indicated on the Notice of Grant Award.

**Extension:** An additional period of time granted by the sponsor to an organization for the completion of work on an approved grant or contract. An extension allows previously allocated funds to be spent after the original expiration date.

**Facilities and Administrative Costs:** Expenses involved in doing business that are not readily identified with a particular grant, contract, project function or activity, but are necessary for the general operation of the organization and the conduct of activities it performs. F&A costs are synonymous with Indirect Costs or overhead.

**FABS:** Fiscal Affairs Business Systems, the department that maintains SFSU's FMS

**FAR:** Federal Acquisition Regulation

**Fee-for-Service:** A sponsored agreement or contract whereby the sponsor agrees to pay an upfront fee for services or individual tasks performed.

**Financial Disclosure:** A Principal Investigator must disclose direct or indirect financial interest in the sponsor of research funded by a non-governmental agency or by the National Foundation of Science or the Public Health Service.

**Final Report:** The final technical or financial report required by the sponsor upon completion of a sponsored project.

**Financial Status Report:** A summary of expenditure activity over a specified time period. Sponsor guidelines specify the level of detail on a financial report.

**Fiscal Year (FY):** For SFSU, the twelve-month period from July 1 through June 30 in which annual accounts are kept.

**Fixed Price Agreement or Contract:** A contract for which one party pays the other party a predetermined price, regardless of actual costs, for services rendered.

**FMS:** The Financial Management System component of CMS

**Fringe Benefits:** Employee benefits paid by the employer.

**Full-Time Workload:** For faculty at SFSU, a full-time workload is defined as 15 WTU (weighted teaching units). For staff and administrators this is the equivalent of a 100% appointment.

**Fully Executed Contract:** A contract or agreement that has been signed by the funding agency and by the institution that provides services in exchange for compensation.

**Fund Advance:** An SFSU internal financial mechanism that allows Principal Investigators to initiate spending on their projects before the University receives and/or accepts a grant or contract. Fund Advances are requested by the Principal Investigator and need to be approved by the College Dean and the Associate Vice President.

**Funding Cycle:** Range of time during which proposals are accepted, reviewed, and funds are awarded. If a sponsor has standing proposal review committees (or boards) that meet at specified times during the year, application deadlines are set to correspond with those meetings. For some sponsors, if proposals are received too late to be considered in the current funding cycle, they may be held over for the next review meeting (e.g. National Science Foundation's Target Dates).

**GAM:** Grants Attributes Module, a set of customized tables that stores grants-specific information in FMS

**Gift:** A gift is an award given with few or no conditions specified, often provided to establish an endowment or to provide direct support for existing programs. Frequently, gifts are used to support developing programs for which other funding is not available. Gifts are the least restricted funds given to institutions.

**GL:** General Ledger module in FMS

**GPG:** Grant Proposal Guide for the National Science Foundation

**Grantee:** The organization or other entity that receives a grant and assumes legal and financial responsibility and accountability for the awarded funds and for the performance of the grant-supported activity.

**Grants Administrator:** The individual in ORSP who works with the Principal Investigator to process expenditures, cost-and LCD transfers, and no-cost time extensions. The Grants Administrator also handles budget revisions, reconciles project issues, and acts as a liaison to Fiscal Affairs.

**Grant:** A financial assistance mechanism providing money, property, or both to an eligible entity to carry out an approved project or activity.

**Honorarium:** A one-time payment to an individual for services provided, such as an independent contractor.

**HR:** Human Resources

**HRMS:** The Human Resources Management System component of CMS

**Independent Contractor:** A qualified professional individual or agency that performs services and produces a final product for a fee to advance a specific portion of a sponsored project's scope of work, and is not an employee of the institution.

**Independent Consultant:** A qualified professional individual or agency that provides professional advice or services for a fee, but not as an employee of the institution, and contributes to the advancement of a sponsored project.

**Indirect Costs (IDC):** Costs that are incurred to maintain the campus infrastructure and facility and utility costs for common objectives and therefore are not identified specifically with a particular sponsored project or other activity. IDC are typically provided by federal agencies, and may not be provided by other agencies, following agency rules. IDC is calculated based on a percentage of certain costs authorized by the federal government. Also called Facilities and Administrative costs or F&A.

**In-Kind Contribution:** Assistance in a form other than money, provided by the institution that seeks funding, including time and effort, equipment, materials, or services of recognized value that are offered in lieu of cash to support a project funded extramurally. These costs are reported to funding agencies as part of regular financial reports in order to verify that the recipient institution invested resources thus sharing the responsibility for the financial support of a project.

**Institutional Animal Care and Use Committee (IACUC):** The SFSU committee charged with protecting the safety and welfare of animals used in research at or in conjunction with SFSU.

**Institutional Review Board (IRB):** The committee charged with protecting the safety and welfare of human and animal subjects used in research at or in conjunction with SFSU.

**IO Consulting Group:** IO Consulting Group

**Key Personnel:** Individuals who contribute in a substantive way to the scientific development or execution of a project, whether or not they receive compensation from the award supporting that project.

**Labor Cost Distribution (LCD):** The process of directing payroll and benefit expenditures to their proper funding sources in order to be accurately reflected in accounting reports.

**LCD Report:** Labor Cost Distribution Report. The report that identifies personnel or faculty salaries and benefits that have been charged to a project.

**Limitation of Cost (LOC):** A mandatory clause for cost-reimbursement type contracts. Under the clause, the sponsor is not obligated to reimburse the contractor for costs in excess of the stated amount. The contractor, however, is not obligated to continue performance once expenses reach the stated amount.

**Matching Contribution:** The agreement from a College or Department to match a portion of the funds of a grant. This is a prerequisite for some grants.

**Matching Funds:** Funds raised from sources other than the award that is being requested in order to increase the level of support provided by the granting agency. Federal funds may not be used for matching on another federal project. Unlike cost-sharing, neither personnel effort against the project nor reduction in indirect costs can be used as matching funds.

**Memorandum of Understanding (MOU):** A contractual arrangement between SFSU and another party that stipulates the terms and conditions under which specific work is performed. Typically, an MOU is part of another agreement or project, and is used as a mechanism to specify certain terms and conditions that are useful to the project.

**Misconduct in Research:** Fabrication, plagiarism, or other practices that seriously deviate from those that are commonly accepted within the scientific community for proposing, conducting, or reporting research. Misconduct does not apply to honest errors or honest differences in interpretation, or judgments of data.

**Modification:** An award document that modifies any aspect of an existing award other than those named above.

**Modified Total Direct Costs (MDC):** The portion of the total direct costs that remains after the calculation of the indirect costs. Normally, indirect costs are not applied to equipment, alterations and renovations, participant costs, student stipends, and subcontract costs in excess of the first \$25,000. The indirect costs applied to the remaining budget categories is the modified total indirect costs.

**MPP:** Management Personnel Plan. A CSU classification for managers that includes a wide range of administrative levels. Individuals in these classifications have a high level of responsibility, supervise a considerable number of employees, and oversee large projects. For example, Associate Vice President, the Controller, the ORSP Director, are in the MPP classification.

**New Award:** An award not previously awarded or a renewal or continuation award treated as a new award by the sponsor and given a new agency number.

**New and Competing Proposals:** Proposals that are submitted for the first time or ongoing proposals that must compete again for funding prior to expiration of the original award.

**No-Cost Time Extension (NCTE):** An extension of the period of performance beyond the expiration date to allow the Principal Investigator to finish a project. Under the authorization of the funding agency, SFSU Grants Administrators implement these extensions. In some cases, following the Principal Investigator, a NCTE may require agency approval prior to its taking effect.

**Notice of Grant Award (NGA):** The legally binding document issued by a funding agency to the grantee that serves as a notification that a grant or cooperative agreement has been awarded. The NGA usually contains or references all terms of the award and documents the obligation of funds.

**OMB Circulars:** Regulatory circulars issued by the Office of Management and Budget, e.g. OMB Circulars A-21, A-110, and A-133.

**Payroll Personnel Transaction:** A term used by the SFSU Payroll Office to describe the transaction form that is generated from CMS after the ETRAC from ORSP has been loaded into CMS. Information from the Payroll Personnel Transaction form is manually keyed into the State Controller's Office system by the Payroll Coordinator. The Payroll Office verifies information and enters data into the State Controller's Office system who then issues payment.

**Peer Review:** A system of objective review using reviewers who are the professional equals of the Principal Investigator or program director responsible for directing or conducting the proposed project.

**PeopleSoft:** Software brand used for the Common Management System (CMS) at SFSU.

**PeopleSoft Project Number:** A number assigned to each project by Grants Administrators. All project expenses are processed in the Financial Management System using this number as part of the coded string that identifies the account and fund number used for each individual project and budget category.

**Personnel Assistant:** The staff member in ORSP who supports the Personnel Specialist with processing hiring paperwork for hourly employees and student assistants.

**Personnel Database:** An internal ORSP system used to track all employee appointments on sponsored projects, Reimbursed Release Time for faculty and cost-transfers for labor expenses. The database contains basic information about each sponsored project so that appointments are made within project begin and end dates. The database contains general personnel information and is used to track expiring appointments, to reconcile payroll records, to produce appointment documents for Principal Investigator signature, and to track additional pay for faculty and Reimbursed Release Time.

**Personnel Specialist:** The staff member in ORSP who works with the Principal Investigator to process hiring paperwork for salaried staff, acts as a liaison with SFSU Human Resources, and processes RRT Agreements for faculty.

**PI:** Principal Investigator. Typically, a faculty member or MPP series administrator who assumes responsibility for the design, conduct, execution and reporting of a project funded with extramural funds, such as a grant or a contract.

**PI Checklist:** The first step a Principal investigator (PI) takes to notify the Pre-Award staff of her or his intention to submit a grant proposal or documents such as those in preparation for a contract, a consortium agreement, or a cooperative agreement. The PI checklist must be submitted three weeks before the sponsor deadline and is signed by the College Dean indicating the College's approval of the proposed project.

**Pre-Award:** The ORSP unit responsible for assisting Principal Investigators with proposal and budget preparation and for submitting the proposal on behalf of SFSU.

**Pre-Award Spending (officially called "Fund Advance"):** An ORSP process that allows Principal Investigators to initiate spending on their projects before the University receives and/or accepts a grant or contract. Fund Advances require approval by the College Dean and the Associate Vice President.

**Pre-Proposal:** A brief description, usually 2-10 pages, of a sponsored project in an early stage of preparation, outlining a plan, scope of work, and an estimated budget that is sometimes submitted to determine the interest of a particular sponsor prior to submission of a formal proposal.

**Pre-Protocol Checklist:** A checklist completed by the Principal Investigator during proposal preparation that identifies any use of human or animal subjects, and any research protocol that may need to be submitted to the Committee for the Protection of Human and Animal Subjects.

**Principal Investigator (PI):** Typically, a faculty member or MPP series administrator who assumes responsibility for the conduct and execution of a project funded with extramural funds, such as a grant or a contract.

**Prior Approval:** The requirement for written documentation of permission to use project funds for purposes not specified in the approved budget, or to change aspects of the program from those originally planned and approved. Prior approval must be obtained prior to the action that requires approval under the terms of the agreement.

**Procurement:** Purchasing. At SFSU the Procurement Office reports to the Director of Procurement, who reports to the Associate Vice President for Fiscal Affairs.

**Program Announcement:** An agency document describing the existence of a research opportunity. It may describe new or expanded agency interest in a particular area of work, or it may be a reminder of a continuing interest in funding certain programs.

**Program/Project Officer:** A sponsor's designated individual officially responsible for the technical, scientific, or programmatic aspects of a particular grant or series of grants, cooperative agreement, or contract. Serving as the counterpart to the Principal Investigator or project director of the grantee/contractor organization, the program/project officer deals with the grantee/contractor organization staff to ensure programmatic progress.

**Progress Report:** Periodic, scheduled reports required by the sponsor agency summarizing the project's progress to date. Technical, fiscal, and invention reports may be required as part of the progress report.

**Project End Date:** The date on which the project ends. Only transactions that occurred prior to the end date may be processed as part of the project close out procedure.



**Project Period:** The time span during which a project has been approved to receive support.

**Proposal:** An application for funding that contains all information necessary to describe project plans, staff capabilities, and funds requested. Formal proposals are officially approved and submitted by the institution on behalf of a Principal Investigator.

**Proposal Services Specialist:** The ORSP staff member who assists Principal Investigator's to prepare proposal budgets, process cost-share commitment forms, and prepare grant applications. This position serves as a liaison between the funding agency, ORSP staff, and SFSU faculty.

**Protocol:** A detailed plan for a scientific experiment, medical trial, or other legitimate campus sponsored project. Research protocols are reviewed by the Committee for the Protection of Human and Animal Subjects.

**Rapid Time:** A utility used by ORSP Personnel staff to enter hours in CMS for hourly employees and student assistants via the time and labor system in batches. Batches containing this information are approved by the ORSP Personnel Manager and later by the Payroll Office so that payments are issued on the 15th of the month.

**Re-budget:** An action to amend the budget of a project by moving funds from one category or line item to another under a project funded with extramural funds. In some cases, re-budgeting may require agency pre-approval.

**Record:** A document or set of documents used by ORSP and other affiliated offices at SFSU, such as Fiscal Affairs, Human Resources, and Procurement, involving a sponsored project. Records include the documents developed in the course of submitting a grant proposal, contract negotiations, processing an award, invoicing, receipts, expenditure authorizations, re-budgeting, HR documentation, IRB, audits, and submitting financial status reports, whether the documents are in electronic format or they are paper documents.

**Reimbursed Release Time (RRT):** At SFSU this is a CSU administrative process by which the costs of faculty salaries and benefits are charged to sponsored projects. Faculty members retain their full-time appointments in their home academic department. When a faculty member dedicates a percentage of their effort to a sponsored project, the department is reimbursed for that portion of salary and benefit costs from the sponsored project via a transfer of funds.

**Renewal:** Applicable to grants and cooperative agreements only. It refers to the competitively reviewed proposal requesting additional funds extending the scope of work beyond the current project period, and to the process that grants an additional award to support an on-going process.

**Request for Proposal (RFP):** An announcement that specifies a topic of research, methods to be used, products to be delivered and appropriate applicants sought. A proposals submitted in response to RFP's may result in the award of a contract.

**Research Fellow:** A postdoctoral researcher or scholar temporarily appointed (3-5 years) to provide work under the mentorship of the Principal Investigator in support of a research project or scholarly activity.

**Revision:** A modified and resubmitted request for funding for a project that was previously not funded either because it was denied by the sponsor or withdrawn by the Principal Investigator.

**RRT Salary Base:** The rate of compensation paid by the institution to the faculty member, per OMB Circular A-21.

**Salaries and Wages:** Payments made to employees of the institution for work performed.

**Scientific or Technical Report:** A document prepared by a Principal Investigator to submit evidence to a funding agency that the funds provided have support a result that is consistent with the purpose of the award. The “scientific or technical report” may consist of a publication, a survey, an analysis, or other types of statements that describe the work and the accomplishments of the sponsored project. Instead of a “report” or textual document, the result of the sponsored project may be a tangible product, such as a work of art, a performance, an activity, such as conference, or other types of product or result.

**Scope of Work:** The description of the work to be performed and completed on a research project.

**Significant Financial Interest:** Anything of monetary value, including, but not limited to, salary or other payments for services (e.g., consulting fees or honoraria); equity interest (e.g., stocks, stock options or other ownership interests); and intellectual property rights (e.g., patents, copyrights and royalties from such rights).

**Senior Personnel:** Professional personnel who are responsible for the scientific or technical direction and execution of a project.

**Sponsor:** Funding agency that provides financial support for a specific purpose, such as research, training, services or other deliverables.

**Sponsored Project:** A project for which the institution receives extramural funds in order to conduct research, training programs, or to provide services. Funds under sponsored projects may be spent exclusively for the purpose they are awarded, in accordance with the guidelines of the sponsoring agency. SFSU defines a sponsored project as any grant, contract, or other agreement between SFSU and the federal government or other grantor agency. This definition does not include donations or gifts from individuals or corporations.

**State Controller’s Office:** The State Controller is the Chief Fiscal Officer of the State of California. As the state’s independent fiscal watchdog, the Controller’s Office provides sound fiscal control over more than \$100 billion in annual receipts and disbursements of public funds.

**Stipend:** A payment made to an individual under a fellowship or training grant in accordance with pre-established levels to provide for the individual's living expenses during the period of training.

**Supplemental (Re-Budgeting or Modification) Proposal:** A request to the sponsor for additional funds for an ongoing project. A supplemental proposal may request increased funding and/or authorization to modify the scope of work of the ongoing project.

**Terms of Award:** All legal requirements imposed on an agreement by the sponsor, whether by statute, regulation(s), or terms in the award document. The terms of an agreement may include both standard and special provisions that are considered necessary to protect the sponsor's interests.

**Total Project Costs:** The total allowable direct and indirect costs incurred by the institution to carry out an approved project or activity.

**Unrestricted Funds:** Monies with no requirements or restrictions as to use or disposition. Gifts are usually considered unrestricted funds (grants, contracts, and cooperative agreements are considered restricted funds).

**Unsolicited Proposal:** Proposal submitted to a sponsor that is not in response to an RFP, RFA, or program announcement.

**Weighted Teaching Unit (WTU):** A WTU is the equivalent of .07 time base. Generally, a full-time work load is considered 15 WTUs. This unit of effort is used to calculate faculty time, effort and workload in the CSU system.

## Cost-Sharing:

Cost-sharing is defined as the portion of the project or program costs not borne by the sponsor. There are three categories of cost-sharing—mandatory, voluntary committed or voluntary uncommitted.

**Cost-Sharing:** The portion of a project funding contributed by SFSU when the institution agrees to share the cost of a project. Cost-sharing may include equipment acquisition, faculty and staff salary.

**In-Kind Contribution:** The portion of a project funding contributed by the institution with existing resources support, e.g. salary release time and associated fringe benefits already covered by SFSU's operating budget, or donated services from an outside entity.

**Mandatory Cost-Sharing:** Cost-sharing that is an eligibility requirement on an application for an externally funded award. Some sponsors will stipulate that the recipient must provide a certain percentage of the funds being provided, or an actual dollar amount, in order to receive funding (e.g. when a sponsor requires that the recipient to provide at least 15% matching funds).

**Matching Contribution:** SFSU is pledged to match some portion or percentage of funds as a condition of the sponsoring agency's award.

**Voluntary Committed Cost-Sharing:** Cost-sharing that is not explicitly an eligibility requirement on a sponsored project proposal. It is a quantified contribution(s) or resource(s) offered within an SFSU proposal and specified on the budget or budget justification of the proposal. Although voluntary, the cost-sharing will be incorporated into the terms and conditions of the award.

**Voluntary Uncommitted Cost-Sharing:** Cost-sharing that is not explicitly an eligibility requirement on a sponsored projects proposal and is not included in the proposal budget or budget justification. It represents costs incurred by SFSU for a project beyond what is offered in the proposal.

**Note:** SFSU is required to account for these cost-shared expenses to the sponsor.

## Cost-Transfers:

**Cost-Transfer:** Any adjustment of expenditures to a sponsored project to align costs with the actual benefit received on the project.

**Non-personnel Costs:** Non-personnel costs that include but are not limited to supplies, equipment, and travel.

**Personnel Costs:** Salaries, wages, and associated fringe benefits costs for SFSU employees.

## Direct and Indirect Cost Charging:

**Direct Costs:** Salaries, wages, and associated fringe benefits costs for SFSU employees.

**Indirect 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.

**Revenue and Expense:** Revenue and expenses for sponsored projects are tracked as separate cost centers. At SFSU, sponsored projects are assigned a project number in the Financial Management System (FMS) General Ledger between 10-69. This allows SFSU to appropriately manage unique requirements of different sponsors and monitor compliance with sponsor requirements.

## Time and Effort Reporting:

**Effort:** The proportion of total professional effort devoted to a specific function or project expressed as a percentage of the total professional effort.

**Total Professional Effort:** All activities conducted under the terms of employment by SFSU. For faculty, this includes time devoted to research, teaching, administrative work, community service, creative work, and other related activities. Additional activities including special consulting and overtime activities are excluded. Total professional effort must always equal 100%, regardless of the number of hours worked by an employee or the appointed time base.

**Time and Effort Report:** The Time and Effort Report Certification form must be signed and certified by employees to verify that the salary distribution across all activities is consistent with the portion of total professional effort committed to each function. SFSU is required to compile reports certifying the investment of time and effort of its employees.

**Total Period Compensation:** Total wages paid for a specific period under the terms of employment at SFSU. Compensation for special consulting, hourly activities, overtime, honoraria, and merit are excluded from total period compensation.

**Work Overload:** Any amount of work over and above the usual 1.0 time base (an appointment at 100%). Overload related to contracts and grants needs to be included in the Time and Effort Report, but it should not increase the total effort to more than 100%. Compensation for overload must be specifically authorized in the terms and conditions of the agreement or approved in writing by the sponsor, and must also adhere to SFSU policies regarding Additional Employment.

## Sub-Recipient Monitoring:

**Sub-award or sub-contract:** An award issued by the institution to a sub-recipient or sub-contractor with funding provided by an external funding agency via a prime award, a grant, cooperative agreement, or contract, to conduct work required by a prime award funded at SFSU. Sub-contracts are subject to the same terms and conditions as the prime award.

**Sub-recipient:** Third-party institution that receives a subcontract from SFSU for a portion of a sponsored project; a sub-contractor.