

Time and Effort Glossary

Attestation Statement	Legally binding text that confirms that the individual certifying the effort report has the most first hand knowledge of actual effort performed.
Central Administration	Individuals with direct knowledge of effort reporting requirements, located within the Sponsored Programs Accounting and Reporting (SPAR) offices. Central Administration personnel are the key contacts for Effort Coordinators regarding questions pertaining to the eCRT system, policies and procedures, training opportunities, etc.
Certification Period	The effort certification period is the window of time within which effort certification occurs. According to institutional policy this period lasts 45 days. If the effort report has not been certified by day 30 the Department Chair will be notified, if by day 45 the report is still uncertified the Dean's Office will be notified of those individuals with outstanding certifications.
Certifiers	Faculty employees who are paid from sponsored funds (not PI's) and are required to certify their own effort reports.
Certify	To attest authoritatively as being true; to confirm accuracy.
Commitment of Effort	Committed effort offered to a sponsor in the proposal documents, that is specific and quantified, that becomes a binding commitment upon execution of the award agreement.
Cost Sharing	The portion of the total costs of a sponsored project that is paid by the institution or a third party, rather than the sponsor. Cost sharing can be classified as: mandatory, voluntary committed, or voluntary uncommitted.
Direct Cost	Costs that can be identified specifically with a particular sponsored project, an instructional activity, or any other institutional activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy.
eCRT	The web-based application used institutionally to report and certify effort.
Effort	Effort is the proportion of time spent on sponsored projects, expressed as a percentage of the total professional activity for which an individual is employed by the institution. Must be a reasonable estimate with total effort equaling 100%.
Effort Certification	The institutional means of providing assurance to sponsors, that: 1. The Institution is in compliance with federal guidelines governed by OMB Circular A-21; and, 2. The salaries charged to sponsored projects are reasonable in relation to the work performed.
Certified Effort	The percentages that an individual certifies to as being a true and accurate reflection of actual total effort performed during a given time period.
Computed Effort	Percentages derived directly from payroll data.
Effort Coordinators	Individuals identified at the departmental level who are responsible for monitoring effort reports for their respective departments. These individuals are the key contacts for Certifiers and PI's to answer questions or provide assistance.
Effort Report	A document that applies to a defined time period and reflects the Computed Effort and the Certified Effort by the project's employees.
Institutional Base Salary (IBS)	The annual compensation paid by the Institution for an employee's appointment, whether that individual's time is spent on research, teaching, or other activities. The IBS shall be used to compute salaries charged to sponsored projects unless sponsor policies further limit salary charges. IBS excludes fringe benefit payments; reimbursed expenses; temporary, supplemental compensation for incidental work; income earned outside of duties to the institution; and any portion of compensation deemed to be at-risk. A complete list of earn codes which are included/excluded from the IBS definition can be found at: http://www.depts.ttu.edu/hradministration/hrservices/documents/Institutional%20Base%20Salary%20Job%20Aid%20-%20List%20of%20Earn%20Codes.pdf
Key Personnel	Institutional policy defines key personnel as the designated PI to any given grant.
Labor Redistribution	An adjusting or correcting internal budgeting transaction made to transfer salary and fringe benefit charges, from past pay periods, from one FOAP (fund/org/account/program) to another.
Mandatory Cost Sharing	Cost sharing that is required by the sponsor as a condition for proposal submission and award acceptance.
Office of Management and Budget (OMB)	The OMB's predominant mission is to assist the President in overseeing the preparation of the federal budget and to supervise its administration in Executive Branch agencies. In helping to formulate the President's spending plans, the OMB evaluates the effectiveness of agency programs, policies, and procedures, assesses competing funding demands among agencies, and sets funding priorities. The OMB ensures that agency reports, rules, testimony, and proposed legislation are consistent with the President's budget and with administration policies.
OMB Circular A-21	This Circular establishes principles for determining costs applicable to grants, contracts, and other agreements with educational institutions.
Period of Performance	Semi-annual period upon which payroll and effort certification percentages are based. TTU Periods of Performance are January-June and July-December
Post Certification Period	Period of 15 days after the 45 day certification period and after the Dean's Office has been notified. This time period is the last chance the Certifier/PI has to certify their effort report before the sponsored FOP is closed on day sixty (fifteen days after the certification period).
Pre-Review Period	The period of time prior to the certification period. During this time period Effort Coordinators should be reviewing all effort reports to ensure that payroll is accurate and preparing labor redistributions if not.

Principal Investigator (PI)	The individual(s) designated by the applicant organization to have the appropriate level of authority and responsibility to direct the project or program to be supported by the award. Each is responsible and accountable to the applicant organization, or as appropriate, to a collaborating organization for the proper conduct of the project or program. The responsibilities of a PI include, but are not limited to: completing effort certification training; seeking external financial support for specific projects undertaken to further the mission of the university in teaching, research, and public service; origination, development, and preparation of project proposals; managing the execution and completion of the awarded project including the submission of all required reports; and certifying effort.
Process	After the effort report has been certified by the Certifier/PI it is sent to the Effort Coordinator for "processing" ONLY if the certifier changes any number from what is populated in the computed effort column by greater than 2%. Ex. PI received an effort card with 50% sponsored and 50% non-sponsored in the computed effort columns. When the PI certifies he puts 100% of the effort to the non-sponsored line item. This card would be sent to the effort coordinator for additional "processing."
Recertification	Applies when an effort report, which has already been certified, is opened back up for "recertification" do to mistakes made on the initial certification.
Request for Recertification Form	Request form, which is a worksheet within the Labor Redistribution form, and is required to accompany any requests for labor redistributions which will affect a previously certified effort report. This form must be submitted and approved by the PI and the Central Administration before the labor redistribution can be processed.
Researchers	Non-faculty individuals who are paid from sponsored funds. These individuals effort statements will be routed to the applicable PI's for certification.
Significant Changes In Work Activity	A withdrawal from a sponsored project, an absence from the university of more than three months, or a 25 percent (or greater) reduction in time devoted to the project. A significant change in work activity on the part of key personnel requires prior approval from a sponsor.
Sponsored Funds	Payroll funded from a federal, state, or private source. Or payroll funding from a committed cost share to any federal, state, or private source.
Timeliness	The valuable concept of effort certifications occurring within the institutions defined effort certification period. Auditors evaluate timeliness and may question or disallow costs represented on significantly late effort reports.
Total Effort	The portion of total professional effort for which an individual receives Institutional Base Salary (IBS) from the institution. This is the individual's full workload for purposes of effort certification. By definition, an individual's total effort must equal 100% (never more or less) regardless of the number of hours worked or the appointment percent.
Total Institutional Activities	Activities for which an Individual is paid by the university. Common activities include administrative duties, instruction, non-sponsored or university sponsored research, proposals, mentoring, supervision, and public service.
Voluntary Committed Cost Sharing	Cost sharing not required by the sponsor as a condition of proposal submission, but proposed in the sponsored project budget or budget justification. Once offered by the institution and agreed to by the sponsor, this becomes an obligation that the institution must fulfill. Cost sharing that is proposed in the budget or the budget justification becomes a commitment upon execution of the award agreement. When cost sharing proposed in the narrative is specific and quantified, it also becomes a binding commitment upon execution of the award agreement.
Voluntary Uncommitted Cost Sharing	Cost sharing that is neither pledged explicitly in the proposal nor stated in the award documents. This typically occurs when an individual expends more effort on a sponsored project than his or her commitment requires. This type of cost sharing, or "extra effort," is above that agreed to as part of the award and is not required to be documented, tracked, or reported.