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### Overview and Background

- Salary Certification is a component of the internal controls over compensation
  - Uniform Guidance (UG)
    - 2 CFR 200.430(i): Compensation – Personal Services
- This process focuses on the after-the-fact certification of salaries by position
  - For all individuals conducting activities supported by sponsored projects, including Federal Capacity Funds

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### Ongoing Monitoring

- Salary Certification complements, but does not replace, routine monitoring of accounts
  - Documented ongoing monitoring
  - Followed by mandatory documented year-end verification
- Per UG: “Short term (such as one or two months) fluctuation between workload categories need not be considered as long as the distribution of salaries and wages is reasonable over the longer term.”
  - Salary transfers must be submitted timely when it is recognized that effort component changes more than  $\pm 10\%$

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### Ongoing Monitoring

- Costing allocations change when:
  - New projects are established
  - Projects end
  - A material, or sustained, change in effort occurs
- Prospective changes are updated in Workday
- Pre-award accounts, along with future-dated costing allocation changes in Workday, can reduce the need for salary transfers

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### Considerations: Faculty

Faculty and/or Principal Investigators:

- Summer salary - Is available only for project work performed during the summer (5/16-8/15)
  - Should be requested prior to work being performed
  - Nine-month faculty do not receive paid vacation
- Institutional roles (e.g., chair or DGS duties) or indirect activities (e.g., proposal preparation) are not direct grant costs
- Effort Commitments
  - Are commitments being met?
    - Reduction of PI effort by 25% or more (i.e. from 50% to 37.5%) typically requires sponsor approval
  - Is a person overcommitted?

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### Considerations: Salary Cap

National Institutes of Health (NIH) salary cap

- Affects anyone paid all or in part on NIH funds who exceed the following rates
  - CY2019: \$144,225 (9 months) or \$192,300 (12 months)
  - CY2020: \$147,975 (9 months) or \$197,300 (12 months)
  - Limitation on other Department of Health and Human Services (DHHS) awards (e.g. CDC, FDA, HRSA, ACF)
    - Special rules for DHHS contracts
- Impacts both academic year and summer earnings
  - If summer pay is at a reduced rate, units should have documentation stating such

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### Considerations: Salary Cap

- This cost must be recorded in a cost share subaccount with “NIH CAP” in the title
  - Workday costing allocation may require an update July 1 for new earnings rates
  - Cost sharing requirements (voluntary committed / mandatory), are recorded in a separate cost share sub-account
    - Tracked towards cost share obligation
    - Salary caps are not contributed towards cost share obligation as it is an unallowable cost

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### Considerations: Graduate Students

- Only the stipend portion of payments to graduate assistants is reflected
- Per Policy 3.13, Graduate Tuition and Other Support, tuition must follow same distribution

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### Accounts FWSCONT/FWSENDW

- Administrative accounts used for federal work study subsidies. This occurs systematically and is overseen by the student employment staff
- The supervisor is responsible for certifying the aggregate earnings between the departmental and administrative account as being reasonable compensation in relation to the work performed by the student
  - *There is no need to try to reconcile the charges on FWSCONT or FWSENDW accounts*

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### Frequently Raised Questions/Concerns

- Certified salaries must reasonably reflect actual effort on project
  - Excluding voluntary uncommitted cost shared salary charged to university resources
  - Salary charged to a project must not exceed proportionate amount of activity on the project
    - Additional effort may be supported institutionally but *not* supported by another project
- Certifiers must have firsthand knowledge of work performed
  - Or suitable means of verification
- Senior and key staff should know the project on which they are working
  - And from what funds they are paid

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### Frequently Raised Questions/Concerns (*continued*)

- A person's compensated activities on a position, including; teaching, committee memberships, administrative duties, etc. cannot exceed 100% and must be factored into the overall allocation of time
- Breaks in certification dilute integrity of the system of internal controls
- Overstating effort on projects may lead to an audit finding
  - Risk to existing and additional funding

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### Cornell Process

- Salary Certification is performed after-the-fact
  - Only for positions charged to sponsored activities, federal appropriations, or cost share accounts/subaccounts
- Only Cornell-compensated activities are included
  - Some types of supplemental compensation, primarily for allowances or reimbursements through payroll, may be excluded

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### Timeline

- Units should be reviewing salary distribution throughout the year and making prospective changes in Workday
- Salary Transfers (ST e-Docs) must be fully approved by June 30th
  - Note: NO CHANGES TO STATE APPROPRIATIONS MAY BE MADE AFTER THE JUNE 30<sup>TH</sup> SALARY TRANSFER APPROVAL DEADLINE
- Year-End Salary Transfers (YEST e-Docs) must be **submitted by Wednesday, July 15 at 3:00PM** and **fully approved by Wednesday, July 15 at 5:00PM** for the changes to be included in the final reports
- Subject to [Policy 3.20](#), Cost Transfers on Sponsored Projects

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### Timeline

- Preliminary FY20 reports distributed on Tuesday, May 12<sup>th</sup>
  - For review only (not for certification)
  - FY20 Summer Salary will not be included
- Final reports will be distributed on Tuesday, July 28<sup>th</sup> which will include year-end salary transfers
  - Main reports
  - Summer salary reports

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### Report Structure

- Main reports will contain fiscal year salaries
  - Header: FY20
  - Reports include all FY20 salary for the position with the exception of object codes 5050, 5060, and 5460
- Faculty summer salary will be shown on a separate “Summer Salary” report
  - Header: Summer FY20
  - Reports include all FY20 faculty summer salary (object codes 5050 and 5060)

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### Dropbox Distribution or CALS Application

- Files uploaded for Cornell Secure File Transfer (*formerly known as the Cornell Dropbox*) are retained for a max of 21 days. Download files and save to a secure location on your server as soon as you receive notice of the upload
- If you did not receive a dropbox file, your org may have opted to use the CALS Salary Certification application
- Please contact Beth Peet with the Employee ID and Position Number if you believe a report is missing from your org's file
- Email should not be used to share salary information
  - Use Secure File Transfer or CALS application to share these reports

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### Why did I receive a report that includes accounts that are not assigned to my org?

- The report is sent to the org for which the position is assigned in Workday
- The receiving unit is responsible for coordinating the certification for all accounting lines on that position

*This may require coordination with other administrators*

- Please contact us immediately if you believe a report has been assigned to your org in error, so that we may determine who should certify the report

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### Certification Process

Make any necessary data changes BEFORE the reports are signed because the certifying signature attests that all information correctly represents the employee's activity during the preceding fiscal year.

- For distribution changes not reflected on final report, the salary distribution must be updated
- If a new account needs to be added, populate each column
- Must still total 100% and total dollars must not change
- Write corresponding Salary Transfer edoc nbr on the report

❖ Cost transfers require additional supporting documentation to substantiate the transfer (University Policy 3.20)

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Cornell University													
Kuali   Financials													
ACCOUNTING LINES Report Template													
FROM													
CHART	ACCOUNT NUMBER	SUB-ACCOUNT	SUBJECT	SUB-OBJECT	PROJECT	ORGREF ID	POSITION	RDYTY	RDYPER	RDYFAS	PERCENT BENEFIT	AMOUNT	ACTIONS
IT	A003000	5180				00123456	2020	10	0			200.00	View
IT	A008700	5180				00123456	2020	10	0			10,000.00	View
TOTAL:												10,200.00	
TO													
CHART	ACCOUNT NUMBER	SUB-ACCOUNT	SUBJECT	SUB-OBJECT	PROJECT	ORGREF ID	POSITION	RDYTY	RDYPER	RDYFAS	PERCENT BENEFIT	AMOUNT	ACTIONS
IT	A008500	5180				00123456	2020	10	0			10,200.00	View
TOTAL:												10,200.00	


Cornell University													
FINAL Salary Certification Report: FY20													
Organization: Organization X (0002)													
Name: Doe, Jane E. Position Number: 00123456													
Employee ID: 1234567 Job Profile Name: Research Associate													
Fiscal Year Distribution*													
Account	Account Name	Subject	SubAccount Name	SubFund	Function Object	OSP #	PI Name	Cost Share	OSP	FY20 Salary \$	FY20 Salary %		
A001000	OPERATING - COLLEGE			GNAPPR	4130 5180	0	N/A	0		200.00	0%		
A004000	GENERAL BLDG			GNDEPT	4420 5180	0	N/A	0		1,000.00	2%		
A005000	BUDGETED RESEARCH			APSTAT	4300 5180	0	N/A	0		3,000.00	5%		
A008000	NIH 79452 Project Thornton			CGFEEL	4300 5180 79452 Thornton, William	0		0		8,000.00	12%		
A008000	NIH 79452 Project Thornton	3315	CS SubAccount Doe	CGFEEL	4300 5180 79452 Thornton, William	0		0		4,000.00	6%		
A008700	NIH 75230 Improvements			CGNGO	4300 5180 75230 Watts, Naomi	79452		20,000.00		30%			
A008800	Mingda S/NMR Co-funding			CGGTG	4300 5180 52568 Bala, Christian	0		10,000.00		45%			
Fiscal Year Distribution Total:										66,200.00	100%		
FROM													
CHART	ACCOUNT NUMBER	SUB-ACCOUNT	SUBJECT	SUB-OBJECT	PROJECT	ORGREF ID	POSITION	RDYTY	RDYPER	RDYFAS	PERCENT BENEFIT	AMOUNT	ACTIONS
IT	A003000	5180				00123456	2020	10	0			200.00	View
IT	A008700	5180				00123456	2020	10	0			10,000.00	View


Cornell University													
FINAL Salary Certification Report: FY20													
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Employee ID: 1234567 Job Profile Name: Research Associate													
Fiscal Year Distribution*													
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A001000	OPERATING - COLLEGE			GNAPPR	4130 5180	0	N/A	0		200.00	0%		
A004000	GENERAL BLDG			GNDEPT	4420 5180	0	N/A	0		1,000.00	2%		
A005000	BUDGETED RESEARCH			APSTAT	4300 5180	0	N/A	0		3,000.00	5%		
A008000	NIH 79452 Project Thornton			CGFEEL	4300 5180 79452 Thornton, William	0		0		8,000.00	12%		
A008000	NIH 79452 Project Thornton	3315	CS SubAccount Doe	CGFEEL	4300 5180 79452 Thornton, William	0		0		4,000.00	6%		
A008700	NIH 75230 Improvements			CGNGO	4300 5180 75230 Watts, Naomi	79452		20,000.00		30%			
A008800	Mingda S/NMR Co-funding			CGGTG	4300 5180 52568 Bala, Christian	0		10,000.00		45%			
Fiscal Year Distribution Total:										66,200.00	100%		
A008500	NF 68214 Organics Corn Res			COOTGV	4300 5180 68214 Watts, Naomi	0		10,200.00		15%			
ST edoc number 35622345													
*Excludes academic salaries that are billed separately.													
Note: Material changes in effort (i.e., 10% or more) must be reflected in this report including the 10% Cost Number. The Office of Sponsored Programs (OSP) should be notified of changes to any personnel on sponsored agreements to determine if a sponsor must be notified.													
As a requirement of funding Cornell receives for sponsored activity, we must confirm salaries are correct and appropriately reflect the level of effort associated with a sponsored project. This further ensures that the distribution of salary for each position reasonably reflects all effort on an annualized basis for the period. Project leaders or faculty may sign on behalf of their group.													
Having first-hand knowledge or using suitable means of verification** I hereby certify that the salary distribution represented on this document is consistent with university and sponsor policies and accurately reflects personnel's participation and associated burden for this period. Project leaders or faculty may sign on behalf of their group.													
Signed: Elizabeth Peet Digitally signed by Elizabeth Peet Date: 2020.05.12 23:18:09 -0400 Date:													
**Suitable Means of Verification: The process through which one receives assurance that effort was provided as stated so that a salary verification report may be approved by an individual not bearing financial knowledge. Refer to University Policy 3.3.													
Run Time: 07/20/2020 09:00 AM CONFIDENTIAL Page 1													




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### Certification Process

Who signs the salary certification report?

- Reports can be certified by anyone either having firsthand knowledge that the account distribution represented on the report is reasonable in relation to the work that was performed
- Reports can be certified by someone using “suitable means of verification” from someone else having firsthand knowledge

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Cornell Policy Library  
Volume 3: Financial Management  
Responsible Executive:  
Executive Vice President and CFO  
Responsible Office: Sponsored Financial Services  
Originally issued: May 2000  
Last Full Review: July 13, 2018  
Last Updated: January 9, 2019

### POLICY 3.11 Salary Confirmation

#### DEFINITIONS

These definitions apply to terms as they are used in this policy.

<b>Firsthand Knowledge</b>	Direct evidence of work performed. One may have firsthand knowledge of work performance by either performing the work or supervising the individual performing the work.
<b>Salary Confirmation</b>	An internal control whereby at least annually a statement will be signed by the employee, principal investigator, or responsible official(s), using suitable means of verification. This statement must state that the work was performed, and that salaries and wages charged are reasonable in relation to the work performed.
<b>Suitable Means of Verification</b>	The process through which one receives assurance that effort was provided as stated so that a salary certification may be approved by an individual not having firsthand knowledge. Suitable means of verification requires the documented review by an individual, such as the PI, project manager, supervisor, or an employee who has firsthand knowledge that the work was performed in relation to the sources charged.

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### Suitable means of verification as defined in Policy 3.11:

- The process through which one receives assurance that effort was provided as stated so that a salary certification may be approved by an individual not having firsthand knowledge
- Suitable means of verification requires the documented review by an individual, such as the PI, project manager, supervisor, or an employee who has firsthand knowledge that the work was performed

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## Certification Process

Extraneous comments or marks should not be included on the report that will be the official record of certification.

- All notations made on the report are subject to review by DFA, agencies, and auditors
- If notes make it easier to discuss distribution with PIs, consider making an additional copy for your discussion and have the PI sign a clean report if no post-report changes need to be made

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## Group Certification

- If your org chooses the group certification method rather than certifying reports individually, use the Group Certification Form as a cover page when you return the reports
- Use the Group Certification Form **ONLY FOR THE PURPOSE OF GROUP CERTIFICATION**
- All reports for the org that is being certified need to be returned with the group certification cover page. Reports must follow the group certification cover page sequentially
- If you are certifying for more than one org, a group certification page needs to be completed for each org that you are group certifying

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**ONLY USE THIS FORM FOR GROUP SALARY CERTIFICATION**

### GROUP SALARY CERTIFICATION FORM

CORNELL UNIVERSITY  
ANNUAL CERTIFICATION OF SALARY  
FISCAL YEAR 2020

As a requirement of funding Cornell receives for sponsored activity, we must confirm salaries are current and appropriately reflect the level of effort associated with a sponsored project. This further ensures that the distribution of salary for each position accurately reflects all effort on an unmodified basis. For graduate assistants, this report reflects only the support portion of the appointment. Other assistantship components are generally distributed similarly to the academic year reported and documented in subsidiary systems.

Material changes in effort (> 10%) during the ensuing year must be adjusted prospectively in Workday or retroactively in KFS via a Salary Expense Transfer form. The Office of Sponsored Programs (OSP) should be notified of changes to key personnel on sponsored agreements to determine if a sponsor must be notified.

Using the reliable system of verification described below (check one of the following):

☐ Signed and verification provided by PI and returned by department  
☐ Documented if employee near verification time (conducted from \_\_\_\_ to \_\_\_\_)  
☐ Documented individual self interview near verification time (conducted from \_\_\_\_ to \_\_\_\_)  
☐ Project effort recording system maintained by unit  
☒ All Salary Certification Reports are individually certified in the CUL Salary Certification System  
Other: \_\_\_\_\_

Having used reliable means of verification I hereby certify that the salary distribution represented on the documents described herein are consistent with university and sponsor policies, and accurately reflect the work performed and are associated costs for this period.

Organization	Organization N (0001)
Name of Person Certifying	Elizabeth Peet
Title of Person Certifying	Financial Analyst
Group Certifying Signature	Elizabeth Peet <small>(Signature)</small>
Date	5/12/2020

Please complete this form and return **only** Salary Certification Reports by 5/28/2020 to:

Beth Peet  
Sponsored Financial Services  
Division of Financial Affairs  
341 Fine Arts Road

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## Group Certification

- Be sure to select the "suitable means of verification". You are responsible for keeping all supporting documentation of your verification on file in your unit for six full fiscal years

Using the suitable means of verification described below (check one of the following):

☐ Signed sub certification provided by PI and retained by department

☐ Documented PI interviews near certification time (conducted from \_\_\_\_\_ to \_\_\_\_\_)

☐ Documented individual staff interviews near certification time (conducted from \_\_\_\_\_ to \_\_\_\_\_)

☐ Project effort recording system maintained by unit

☐ All Salary Certification Report(s) are individually certified in the CALS Salary Certification System

☐ Other: \_\_\_\_\_

- DFA may perform after-the-fact reviews to validate the use of suitable means

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## Group Certification

The organization name for the group certification must match the organization name in the header of the org's reports.

FINAL Salary Certification Report: FY20

Organization: Organization X (0001)

Name: Doc, Jane E. Position Number: 00123456

Employee ID: 1234567 Job Profile Name: Research Associate

Account	Account Name	SubAcct	SubAcct Name	Subfund	Function Object	OSP #	PI Name	Cost Share OSP	Fiscal Year Distribution*	
									FY20 Salary \$	FY20 Salary %
A001000	OPERATING-COLLEGE			63498	4130	5180	0	N/A	0	200.00 0%
A004000	GENERAL BGR			63498	4420	5180	0	N/A	0	3,000.00 2%
A004000	GENERAL BGR			63498	4420	5180	0	N/A	0	3,000.00 2%

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**ONLY USE THIS FORM FOR GROUP SALARY CERTIFICATION**

## GROUP SALARY CERTIFICATION FORM

CORNELL UNIVERSITY  
ANNUAL CERTIFICATION OF SALARY  
FISCAL YEAR 2020

As a requirement of funding Cornell receives for sponsored activity, we must confirm salaries are correct and appropriately reflect the level of effort associated with a sponsored project. This further ensures that the distribution of salary for each position reasonably reflects all effort on an annualized basis. For graduate assistants, this report reflects only the stipend portion of the appointment. Other assistantship components are generally distributed similarly to the academic year stipend and documented in subsidiary systems.

Material changes in effort (a 10%) during the ensuing year must be adjusted prospectively in Workday or retroactively in KFS via a Salary Expense Transfer eDoc. The Office of Sponsored Programs (OSP) should be notified of changes to key personnel on sponsored agreements to determine if a sponsor must be notified.

Using the suitable means of verification described below (check one of the following):

☐ Signed sub certification provided by PI and retained by department

☐ Documented PI interviews near certification time (conducted from \_\_\_\_\_ to \_\_\_\_\_)

☐ Documented individual staff interviews near certification time (conducted from \_\_\_\_\_ to \_\_\_\_\_)

☐ Project effort recording system maintained by unit

☒ All Salary Certification Report(s) are individually certified in the CALS Salary Certification System

☐ Other: \_\_\_\_\_

Having used suitable means of verification I hereby certify that the salary distribution represented on the documents described herein are consistent with university and sponsor policies, and accurately reflects the work performed and ~~any~~ reasonable leaves for this period.

Organization	<u>Organization X (0001)</u>
Name of Person Certifying	<u>Elizabeth Peet</u>
Title of Person Certifying	<u>Financial Analyst</u>

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### Certification Process

Electronic files for group certifications will be accepted this if the certification is digitally signed with a CERTIFICATE SIGNATURE issued by a certificate authority.

- ❖ E.g. Certificate signature tool provided in Adobe Acrobat
- ❖ Additional requirements must be met to submit electronic files:
  - ✓ Reports must be legible and presented in the correct orientation and numbering sequence following the group certification page
  - ✓ All reports issued for the org must be included in the file
  - ✓ If backup documentation is provided, it must immediately follow the report it supports
  - ✓ Electronic files can only be returned by Cornell Secure File Transfer

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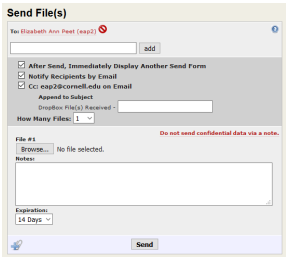
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### Certification Process

#### Cornell Secure File Transfer

- Formerly known as “Cornell Dropbox”
- URL - <https://sft.cornell.edu/>




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### Certification Process

Files with certificate signatures cannot be modified by parties other than the certifier, therefore electronic files will be accepted *only if the following conditions are fulfilled*:

- ☐ Group certification cover page is digitally signed with a CERTIFICATE SIGNATURE issued by a certificate authority
- ☐ Reports must be legible and presented in the correct orientation
- ☐ All reports issued for the org must be included in the file and follow the group certification cover page in the correct numbering sequence
- ☐ If backup documentation is provided, it must immediately follow the report it supports

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### Certification Process

Hard copy reports will be scanned on receipt by DFA. Please assist with this process by observing the following:

- Return all certified pages in order based on the page number at the bottom right side of the report
- Supporting documentation should follow directly behind the report it supports
- If the report is printed double-sided, be sure that the report on the flip side is sequential
- If you send a non-sequential file to a PI it is important that the PI print it single sided

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### Certification Process

Checklist prior to returning hard copy reports:

- ☐ Confirm that each page is signed and dated in the designated field at the bottom of the report if reports are certified individually
- ☐ Confirm that each page is arranged in sequential order according to the page number at the bottom right of the report
- ☐ All pages in the file you received need to be returned, *including group certified reports*
- ☐ Confirm that any necessary backup documentation follows directly behind the report that it supports

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### Certification Process

- ❖ Reports filed in DFA must be certified either with hard-ink signature and date or certificate signature on e-files with group certification
- ❖ When a PI is out-of-town or it is otherwise impractical to obtain an original signature, a scanned document of sufficient quality is acceptable
- ❖ Copies of the originals along with any back-up of the verification process should be retained in the unit

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### Certification Process

Completed certifications must be received in DFA no later than **Friday, August 28, 2020**

- Send e-files via the Cornell Secure File Transfer to eap2
- Send hard files via campus mail to the attention of Beth Peet, SFS/DFA, 341 Pine Tree Road

❖ DFA will notify appropriate officers (e.g. unit heads, college business officer) when certifications are delinquent

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### Breaks in Certification

A salary transfer moving sponsored salary after a report has been certified results in a nullification of the original attestation or a “break in certification.”

- This includes any ST that transfers certified salary to/from a sponsored project
- Even if the new project is a continuation award, it is still a break in certification if a new OSP number was assigned
- Linked projects and associated projects under an umbrella are considered separate projects; moving salary between projects after salary is certified is a break in certification

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### Breaks in Certification

Breaks in certification are an area of high audit scrutiny and require additional documentation.

- The previously certified report needs to be modified to reflect the salary transfer and recertified with signature and date
- A letter of explanation must be provided with the updated report to document why the prior certification was not certified correctly the first time
  - Include the doc number of the Salary Transfer in the letter
- Send the updated, recertified report and the letter of explanation to SFS/QA when the ST is submitted

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### Salary Transfers that do not affect sponsored accounts...

- A comment will be added to the official archived record noting the change between non-sponsored accounts with a reference to the ST doc number
- The same comment should be added to the copy the department has retained
- The report does NOT need to be recertified in these cases

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### Late Cost Transfers

Per Policy 3.20, a Late Cost Transfer is one requested 90 days or more after the original transaction posted.

- The transfer request must include a valid reason for the delay and is normally permitted only under extenuating circumstances
- If lateness is due to administrative delay, explain the corrective action addressed to prevent future recurrence
- An Error Certification tab on the Salary Transfer edoc is available to provide substantiation for all cost transfers

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### University Policy 3.20 Cost Transfers on Sponsored Agreements

**Information Required in the Documented Explanation**

The following information is required in cost transfer documentation:

- A description of the cost(s) being transferred, including why and when the original charge(s) occurred
- Why the receiving account was not originally charged
- Why it is appropriate to charge the receiving account-the cost item must be allowable under the terms and conditions of the sponsored agreement and other regulations governing the sponsored agreement (see the appendix)
- That any systematic or administrative deficiency (if any) that caused the need for the transfer has been addressed

◆ **Note:** If the transfer is subject to the 90-day limitation, but made after that time limit, the explanation must include a justification for lateness (see the Requirements for Cost Transfer Request on Sponsored Project Accounts segment of this policy).

**ERROR CERTIFICATION**

Describe in detail the expenditures that are being transferred.

How did this expenditure benefit the project?

How the error occurred?

Why is the error correction late?

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## References

- Annual Certification Process
  - <https://researchservices.cornell.edu/resources/salary-certification>
- Policy 3.11, Salary Certification Policy
  - <https://www.dfa.cornell.edu/policy/policies/salary-confirmation>
- Policy 3.20, Cost Transfers on Sponsored Agreements
  - <https://www.dfa.cornell.edu/policy/policies/cost-transfers-sponsored-agreements>
- Part 200- Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)
  - <https://www.ecfr.gov/cgi-bin/text-idx?SID=704835d27377ef5213a51c149de40cab&node=2:1.1.2.2.1&rgn=div5>

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## Acronyms

Acronym	Meaning
ACF	The Administration for Children and Families
CDC	Centers for Disease Control and Prevention
CFR	Code of Federal Regulations
DFA	Division of Financial Affairs
DGS	Director of Graduate Studies
DHHS	U.S. Department of Health & Human Services
FDA	U.S. Food & Drug Administration
HHS	U.S. Health Resources & Services Administration
KFS	Kuali Financial System
Org	Organization
OSP	Office of Sponsored Programs
PI	Principal Investigator
SFS	Sponsored Financial Services
SFSQA	Sponsored Financial Services/Quality Assurance
ST	Salary Transfer

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## Assistance/Questions

### Sponsored Financial Services

- Beth Peet, [cap2@cornell.edu](mailto:cap2@cornell.edu), 607 255-3351
- Janet Strait, [janet.strait@cornell.edu](mailto:janet.strait@cornell.edu), 607 255-1482

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