Salary Certification Overview
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 Grants
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 ± 10%
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
Considerations: Faculty

Faculty and/or Principal Investigators:

• Summer salary - Is available only for project work performed during the summer (5/16-8/15)
  – Nine-month faculty do not receive paid vacation
  – Summer salary should be requested prior to work being performed

• Institutional roles (e.g., chair or director duties) or indirect activities (e.g., proposal preparation) are not direct 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?
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
  - CY2020: $147,975 (9 months) or $197,300 (12 months)
  - CY2021: $149,475 (9 months) or $199,300 (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
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
Considerations: Graduate Students

- Only the stipend portion of payments to graduate assistants is reflected in certification
- Per Policy 3.13, Graduate Tuition and Other Support, tuition/insurance must follow same distribution
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.*
Frequently Raised Questions/Concerns

- Certified salaries must reasonably reflect actual effort on project
  - Excluding voluntary uncommitted cost share 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
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:
  – Improper Payment
  – Risk to existing and additional funding.
Salary Certification Process
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
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 30TH SALARY TRANSFER APPROVAL DEADLINE

- Year-End Salary Transfers (YEST e-Docs) must be submitted by Thursday, July 15 at 3:00PM and fully approved by Thursday, 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.
Timeline

- Preliminary FY21 reports distributed on Wednesday, May 12th
  - For review only (not for certification)
  - FY21 Summer Salary not included

- Final reports will be distributed on Thursday, July 29th which will include year-end salary transfers
  - Main reports
  - Summer salary reports
Report Structure

• Main reports will contain fiscal year salaries
  – Header: FY21
  – Reports include all FY21 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 FY21
  – Reports include all FY21 faculty summer salary (object codes 5050 and 5060)
**Fiscal Year Distribution**

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**Fiscal Year Distribution Total:** 66,200.00 100%

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*Fiscal Year includes earnings July 1, 2020 to June 30, 2021. Excludes Academic Summer Salary that is certified separately.

Note: Material changes in effort (+/- 10%) must be corrected in KFS and reflected on this report including the KFS Doc Number. 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.

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.

Having firsthand 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 the work performed and associated leaves for this period. Project managers or faculty may sign on behalf of their group.

**Signed: __________________________ Date: __________________________**

**Suitable Means of Verification: The process through which one receives assurance that effort was provided as stated so that a salary certification report may be approved by an individual not having firsthand knowledge. Refer to University Policy 3.11.**
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Fiscal Year Distribution Total: 66,200.00 100%

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**Cornell University**

**FINAL Salary Certification Report: FY21**

**Organization:** Organization X (0001)

**Name:** Bowler, William

**Employee ID:** 1234567

**Position Number:** 00654321

**Job Profile Name:** Prof Asst

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**Fiscal Year Distribution**

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**Fiscal Year Distribution Total:** 90,000.00 100%

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*Fiscal Year includes earnings July 1, 2020 to June 30, 2021. Excludes Academic Summer Salary that is certified separately.*

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**Note:** Material changes in effort (> 10%) must be corrected in NPR and reflected on this report including the NPR Doc Number. 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.

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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...
**FINAL Salary Certification Report: Summer FY21**

**Organization:** Organization X (0001)

**Name:** Bowler, William

**Employee ID:** 1234567

**Position Number:** 00654321

**Job Profile Name:** Prof Asst

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**Summer Distribution Total:** 13,809.52 100%

*Academic Summer Salary is certified separately. This report includes only faculty summer salary posted July 1, 2020 to June 30, 2021 (FY21). Note: Material changes in effort (> 10%) must be corrected in KFS and reflected on this report including the KFS doc number. 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.*

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.
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.
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.
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 e-doc nbr on the report

✓ Cost transfers require additional supporting documentation to substantiate the transfer (University Policy 3.20)
### Salary Expense Transfer

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**TOTAL:** 10,200.00

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**TOTAL:** 10,200.00
**Account Name** | **Function Object** | **OSP #** | **PI Name** | **Cost Share OSP** | **FY21 Salary $** | **FY21 Salary %**
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**OPERATING - COLLEGE** | 4130 | 0 | N/A | 0 | **200.00** | 0%
**GENERAL & DR** | 4420 | 0 | N/A | 0 | **1,000.00** | 2%
**BUDGETED RESEARCH** | 4300 | 0 | N/A | 0 | **3,000.00** | 5%
**NIH 79452 Project Barringer** | 4300 | 79452 Barringer, Emily D. | 0 | **8,000.00** | 12%
**NIH 79452 Project Barringer** | 4300 | 79452 Barringer, Emily D. | 0 | **4,000.00** | 6%
**NUU FD 75230 Improvements** | 4300 | 75230 Redmon, Jessie F. | 0 | **20,000.00** | 30%
**Ningxia 52968 Eco Funding** | 4300 | 52968 Fuertes, Estevan | 0 | **30,000.00** | 45%

**Fiscal Year Distribution Total:** **66,200.00** | **100%**
**FINAL Salary Certification Report: FY21**

**Organization:** Organization X (0001)

**Name:** Bowler, William

**Employee ID:** 1234567

**Position Number:** 00123456

**Job Profile Name:** Research Associate

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**Fiscal Year Distribution**

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<td>0</td>
<td>75230</td>
<td>Redmon, Jessie F.</td>
</tr>
<tr>
<td>A008800</td>
<td>Ningxia 52968 Eco Funding</td>
<td></td>
<td></td>
<td>CGOTG</td>
<td>4300</td>
<td>5180</td>
<td>0</td>
<td>52968</td>
<td>Fuertes, Estevan</td>
</tr>
</tbody>
</table>

**Fiscal Year Distribution Total:**

<table>
<thead>
<tr>
<th></th>
<th>Cost Share OSP</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>66,200.00</td>
</tr>
</tbody>
</table>

**ST edoc number** 35622345

---

*Fiscal Year includes earnings July 1, 2020 to June 30, 2021. Excludes Academic Summer Salary that is certified separately.*

Note: Material changes in effort (+/- 10%) must be corrected in KFS and reflected on this report including the KFS Doc Number. 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.

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.

Having firsthand 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 the work performed and associated leaves for this period. Project managers or faculty may sign on behalf of their group.

Signed: Elizabeth Peet

Digitally signed by Elizabeth Peet

Date: 2021-05-10 15:16:23 -0400

**Suitable Means of Verification:** The process through which one receives assurance that effort was provided as stated so that a salary certification report may be approved by an individual not having firsthand knowledge. Refer to University Policy 3.11.

Run Time: 07/22/2021 09:23 AM
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
POLICY 3.11

Salary Confirmation

DEFINITIONS

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

**Firsthand Knowledge**
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.

**Salary Confirmation**
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.

**Suitable Means of Verification**
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.
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
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.
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
ONLY USE THIS FORM FOR GROUP SALARY CERTIFICATION

GROUP SALARY CERTIFICATION FORM
CORNELL UNIVERSITY
ANNUAL CERTIFICATION OF SALARY
FISCAL YEAR 2021

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 (± 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 PIs 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 CAIS 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 associated leaves for this period.

<table>
<thead>
<tr>
<th>Organization</th>
<th>Organization X (0001)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Name of Person Certifying</td>
<td>Elizabeth Peet</td>
</tr>
<tr>
<td>Title of Person Certifying</td>
<td>Financial Analyst</td>
</tr>
<tr>
<td>Group Certifying Signature</td>
<td>Elizabeth Peet</td>
</tr>
<tr>
<td>Date</td>
<td>5/10/2021</td>
</tr>
</tbody>
</table>

Please complete this form and return with Salary Certification Reports by 09/03/2021 to:

Beth Peet
Sponsored Financial Services
Division of Financial Affairs
341 Pine Tree Road
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 PIs 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.
Group Certification

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

<table>
<thead>
<tr>
<th>Account</th>
<th>Account Name</th>
<th>SubAcct</th>
<th>SubAcct Name</th>
<th>SubFund</th>
<th>Function Object</th>
<th>OSP #</th>
<th>PI Name</th>
<th>Cost Share OSP</th>
<th>FY21 Salary $</th>
<th>FY21 Salary %</th>
</tr>
</thead>
<tbody>
<tr>
<td>A003000</td>
<td>OPERATING-COLLEGE</td>
<td>......</td>
<td>----</td>
<td>GNAPPR  4130</td>
<td>5180</td>
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<td>200.00</td>
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</tr>
<tr>
<td>A004000</td>
<td>GENERAL &amp; DR</td>
<td>......</td>
<td>----</td>
<td>GNDEPT  4420</td>
<td>5180</td>
<td>0</td>
<td>N/A</td>
<td>0</td>
<td>1,000.00</td>
<td>2%</td>
</tr>
<tr>
<td>A005000</td>
<td>BUDGETED RESEARCH</td>
<td>......</td>
<td>----</td>
<td>APSTAT  4300</td>
<td>5180</td>
<td>0</td>
<td>N/A</td>
<td>0</td>
<td>3,000.00</td>
<td>5%</td>
</tr>
</tbody>
</table>
ONLY USE THIS FORM FOR **GROUP SALARY CERTIFICATION**

**GROUP SALARY CERTIFICATION FORM**  
**CORNELL UNIVERSITY**  
**ANNUAL CERTIFICATION OF SALARY**  
**FISCAL YEAR 2021**

As a requirement of funding Cornell receives for sponsored activity, we must confirm salaries are accurately and appropriately reflect the level of effort associated with a sponsored project. This further ensures that the information on the documents described herein are consistent with university and sponsor policies, and accurately reflects the work performed and any associated leaves for this period.

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<td>Elizabeth Peet</td>
</tr>
<tr>
<td>Title of Person Certifying</td>
<td>Financial Analyst</td>
</tr>
</tbody>
</table>
Certification Process

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

- 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
DIGITAL SIGNATURE REQUIREMENT –

• Individual and group certifications can be submitted electronically via Cornell Secure File Transfer (in lieu of mailing to DFA physical reports with hard-ink signature) only if the certification has been completed with an authenticated digital signature.

• An authenticated electronic signature is a specific type of embedded e-signature based on public key encryption which protects the integrity of the document and is the equivalent of a hand written signature or stamped seal.
Certification Process

EXAMPLES OF DIGITAL SIGNATURE SOFTWARE –

• Adobe Digital Signature
• Adobe Sign
• DocuSign

UNACCEPTABLE EXAMPLE –

• Adobe Fill & Sign is NOT a digital signature

REACH OUT TO IT@CORNELL to confirm your and/or your faculty’s Adobe licensing options to insure digital signature functionality options for compliance.
Certification Process

Cornell Secure File Transfer

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

Files with digital 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.
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.
Certification Process

- Reports filed in DFA must be certified either with hard-ink (original) signature and date or digital signature.

- Copies of your submitted reports with any back-up of the verification process should be retained in the unit.
Certification Process

Completed certifications must be received in DFA no later than Friday, September 3, 2021

- 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
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
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.
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.
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 e-doc is available to provide substantiation for all cost transfers
University Policy 3.20 Cost Transfers on Sponsored Agreements

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?
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
- IT@Cornell – Adobe Licensing Summary
  - https://it.cornell.edu/software-licensing/adobe-licensing-summary
- Year-end e-doc deadlines for FY21
  - https://www.dfa.cornell.edu/accounting/yearend/deadlines
Assistance/Questions

Sponsored Financial Services

Beth Peet, eap2@cornell.edu (607)255-3351
Janet Strait, janet.strait@cornell.edu (607)255-1482
## Acronyms

<table>
<thead>
<tr>
<th>Acronym</th>
<th>Meaning</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACF</td>
<td>The Administration for Children and Families</td>
</tr>
<tr>
<td>CDC</td>
<td>Centers for Disease Control and Prevention</td>
</tr>
<tr>
<td>CFR</td>
<td>Code of Federal Regulations</td>
</tr>
<tr>
<td>DFA</td>
<td>Division of Financial Affairs</td>
</tr>
<tr>
<td>DGS</td>
<td>Director of Graduate Studies</td>
</tr>
<tr>
<td>DHHS</td>
<td>U.S. Department of Health &amp; Human Services</td>
</tr>
<tr>
<td>FDA</td>
<td>U.S. Food &amp; Drug Administration</td>
</tr>
<tr>
<td>HRSA</td>
<td>U.S. Health Resources &amp; Services Administration</td>
</tr>
<tr>
<td>KFS</td>
<td>Kuali Financial System</td>
</tr>
<tr>
<td>Org</td>
<td>Organization</td>
</tr>
<tr>
<td>OSP</td>
<td>Office of Sponsored Programs</td>
</tr>
<tr>
<td>PI</td>
<td>Principal Investigator</td>
</tr>
<tr>
<td>SFS</td>
<td>Sponsored Financial Services</td>
</tr>
<tr>
<td>SFS/QA</td>
<td>Sponsored Financial Services/Quality Assurance</td>
</tr>
<tr>
<td>ST</td>
<td>Salary Transfer</td>
</tr>
</tbody>
</table>
Questions?