

# HUMAN RESOURCE SERVICES MANUAL

## SECTION 9: CERTIFICATION REPORTING

### Purpose

The Certification Report provides a basis for certifying salaries charged to accounts in accordance with the relative activity applied to various programs and projects.

The information reported by departments for the term reflects the actual activity of each employee, as well as it can be measured. It cannot be budgeted activity, however budgets normally provide a guide to the application of the actual activity.

### Individuals Reported

Quarterly certification reports are prepared for salaried employees - members of the general faculty, state classified personnel and graduate assistants who have salary charged to one of the certifiable accounts for time and effort reporting as required by OMB Circular A-21.

### Federal Requirements

The Certification report constitutes the primary basis for reimbursement to the university by the federal government of salaries applied directly to sponsored research, sponsored instruction, other sponsored activities, faculty research grants and other Federal funds. The Certification report also provides the means of reflecting activity devoted as cost sharing on sponsored programs.

OMB Circular A-21 establishes cost principles for educational institutions. Section J-6 of the document requires that payroll distribution:

- Be incorporated into the official records of the institution.
- Reasonably reflect the activity for which the employee is compensated.
- Encompass both sponsored and all other activities on an integrated basis but may include the use of subsidiary records.
- Recognize the effort system of after-the-fact confirmation of determination for the distribution of costs.

OMB A-21 J.8.b(1)(b) states the following:

“In the use of any method for apportioning salaries, it is recognized that, in an academic setting, teaching, research, service and administration are often inextricably intermingled. A precise assessment of factors that contribute to costs is not always feasible, nor is it expected. Reliance therefore, is placed on estimates in which a degree of tolerance is appropriate.”

The University has elected to use the after-the-fact time and effort reporting system. In regard to that system, OMB A-21 stipulates the following requirements:

- Certification reports will reflect the distribution of activity expended by employees covered by the system.
- The reports will reflect an after-the-fact reporting of the percentage distribution of activity of employees. Charges may be made initially on the basis of estimates made before the services are performed, provided that such charges are promptly adjusted if significant differences are indicated.
- Reports will reasonably reflect the activities for which employees are compensated by the institution. To confirm that the distribution of activity represents a reasonable estimate of the work performed by the employee during the period, the reports will be signed by the employee, principal investigator, or responsible official(s) using suitable means of verification that the work was performed.
- The Payroll system will reflect activity applicable to each sponsored agreement and to each University account within other funds-including indirect cost categories.

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### **Report Content**

The Certification Report shows by the quarterly period the amount and percentage of salary paid and charged to each account. The report does not include hourly work (student or non-student), overtime, shift differential, or honoraria payments. Such charges are made by other procedures, as permitted by OMB A-21.

### **Period Covered**

The Certification Reports cover each of the standard four quarters of the year and are mailed to the departments approximately one month after the quarter ends.

### **Changes**

Changes to the distribution of activity for salaried employees are handled in two ways.

1. Changes to distribution for months not yet paid - Changes of distribution for current or future months are made by departmental personnel, by going into the Labor Schedule screen, and changing the schedule lines. See <http://www.hrs.colostate.edu/datasys/userguide.html>, Unit 7.
2. Changes to distribution for months already paid - Any changes to distributions for months already paid must be processed with a Past Period Distribution Adjustment. For more information please see the User Guide at <http://www.hrs.colostate.edu/datasys/userguide.html>.

### **Signature and Report Submission**

Certification reports will be distributed approximately one month after each quarter end. The reports always require certification by the employee, Principal Investigator, supervisor or a responsible official who has firsthand knowledge of the work activities and sufficient technical knowledge to identify the efforts to specific activities and projects or has suitable means of verification that the work was performed.

Submit original signed copies of the reports or the reports with a signed cover document (see page 9-4) to the Payroll Office by the date indicated on the Certification Report. The multiple page certification cover document may be used to sign for all reports for all individuals assigned to a principal investigator or to a department head.

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Run Date 02/08/07	Colorado State University	Page: 1 of 2428
Report Id HRMSR230	Quarterly Certification Report	
	Second Fiscal Quarter 2007 10/01/06 To 12/31/06	

Primary Organization: \_\_\_\_\_ Address : 224 Student Services  
 Employee: \_\_\_\_\_  
 Effort ID/Version: \_\_\_\_\_ Fort Collins, CO 80523  
 Supervisor Name: \_\_\_\_\_

Assign#	Project #/Name	Element	Distribution Amount	Distribution %
*				%
*				%
	Total Effort For Assign #:			100.00 %

Return to Vickie Schultz, Payroll Office, 220 Student Services, by March 9, 2007.  
 I confirm that I have reasonable means of verifying the activities performed by the above mentioned employee and that the distribution of effort represents a reasonable estimate of the actual work performed by the employee during the period covered by this report.

Certifier Printed Name	Certifier Signature	Date
Certifier Printed Name	Certifier Signature	Date
Certifier Printed Name	Certifier Signature	Date

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COLORADO STATE UNIVERSITY  
Certification Report  
Multiple Page Certification

TO: Payroll Office  
Human Resource Services

The attached Certification Report(s) Pages \_\_\_\_\_ through \_\_\_\_\_ for the  
Period ending \_\_\_\_\_ have been carefully reviewed.

(CERTIFICATION)

I certify that each individual listed was employed by the University during the certification period and that the percentages of activity indicated are reasonably correct representations to the best of my knowledge and belief. Absence of revisions to the period indicates that correct percentages of activity are reflected. I further certify that either I have first-hand-knowledge of the work activities indicated or have suitable means of verification that the work was performed as shown.

\_\_\_\_\_  
Signature

Date