



POLICY RESOURCES

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Applies to:	Marshall University Research Corporation (MURC)
Title:	Labor Certification
Number:	12
Effective Date:	10/01/06
Last Revision Date:	

It is the policy of Marshall University Research Corporation (MURC) to comply with the applicable provisions of U.S. Office of Management and Budget (OMB) Circular A-21, Section J-10-b(2)c reproduced below:

J. General provisions for selected items of cost. ...

10. Compensation for personal services. ...

b. Payroll Distribution ...

(2) Criteria for Acceptable Methods. ...

(c) The payroll distribution system will allow confirmation of activity allocable to each sponsored agreement and each of the categories of activity needed to identify F&A costs and the functions to which they are allocable. The activities chargeable to F&A cost categories or the major functions of the institution for employees whose salaries must be apportioned (see subsection b.(1)b)), if not initially identified as separate categories, may be subsequently distributed by any reasonable method mutually agreed to, including, but not limited to, suitably conducted surveys, statistical sampling procedures, or the application of negotiated fixed rates.

MURC salaries are distributed among grants or contracts based on percentages reflected in personnel action requests (PARs) that create or revise employment appointments. It may be the case that the actual allocation of time among several grants or contracts may not match the percentage distribution of salary as reflected in PARs. Additionally, grants or contracts and the work performed under those may not match the beginning and ending dates for salary months or fiscal years. Also, employment of individuals may begin or end at times other than the beginning or end of a fiscal year quarter. For example, once into a salary month an employee's allocation of time may suddenly and substantially deviate from the distribution of salary reflected in the payroll system as new work responsibilities evolve. The federal regulation cited above requires that institutions responsible for OMB compliance provide a mechanism for ensuring that the distributions of salary payments among grants or contacts match the actual allocation of effort.

MURC complies with the above requirement through the provision of a post-quarterly labor certification by MURC employees whose salaries were distributed across one or more grants or contracts under MURC administration during the subject calendar quarter. The labor certification is managed by MURC's Post-Award Section. By the 15th of the month following the end of the fiscal year quarter, labor distribution percentages will be posted to a secure website accessible by a password issued separately to affected employees along with information on how to access the website. The information for the subject quarter will remain posted on the website until the end of the month following the month in which the subject fiscal year quarter ends.

Affected employees are asked to access the website, log-on to the certification process by using the provided password, and certify either (a) that the labor distribution is correct as presented or (b) that it is not correct. Employee input for labor certification purposes will be transmitted via e-mail to the Post-Award Section.

If the affected employee indicates that the labor distribution is not correct, he/she will be given an opportunity to submit information to correct the distribution. The certification will be reviewed by the Post-Award Section. They may ask that the certification be reviewed by project managers or principal investigators for grants or contracts under their oversight if charges against those particular grants and contracts are certified by the employee. The requested distribution of salaries will be approved or disapproved by the Post-Award Section with the potential concurrence from the project manager and/or principal investigator. If the Post-Award Section accepts the employee's certification, the charges for the preceding quarter will be revised as necessary. If the Post-Award Section does not agree with the employee's input for whatever reason, they will contact the employee to discuss the matter, state the basis for their opinion, and attempt to resolve any questions or issue about the labor distribution.

Participants are reminded that the process contemplates arriving at a proper distribution of labor charges for the fiscal year *quarter* – not the *months* or *pay periods* in the subject quarter. Also for any work experience that was less than a whole fiscal year quarter, the objective of the certification is to set accurate percentages for distribution of salary payments for *as much of a fiscal year quarter* as the employee actually worked. The goal of those making certifications is to characterize the overall percentage distribution across multiple grants or contracts for the quarter.

The original labor distribution of any MURC employee who does not certify the labor distribution during this period will be considered to be correct as posted.

Labor certifications both those revised by affected employees and those not accepted will be recorded in the Post-Award Section. The Post-Award Section will preserve this information and make it available in the event of an audit by OMB. Affected employees and/or their supervisors may obtain information on labor certifications for any previous fiscal year quarter by contacting that section.

HUMAN RESOURCE SERVICES POLICIES AND PROCEDURES PROVIDED FOR MARSHALL UNIVERSITY RESEARCH CORPORATION (MURC) APPEAR ON THE MURC WEB SITE. TO NAVIGATE TO THE HUMAN RESOURCES POLICIES AND PROCEDURES, PLEASE CLICK **HUMAN RESOURCES** ON THE MURC HOME PAGE AT <http://www.marshall.edu/murc/>. MARSHALL UNIVERSITY HUMAN RESOURCE SERVICES PROVIDES HUMAN RESOURCES SUPPORT TO MURC. THIS POLICY IS COPYRIGHTED BY MARSHALL UNIVERSITY. FOR ANY QUESTIONS ON THIS POLICY, PLEASE CONTACT HUMAN RESOURCE SERVICES AT THE ADDRESS AT THE TOP OF THIS POLICY.

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