

# PCE Checklist for Payroll Expense on Sponsored Project

Policy: BPM 213 – Adjustment of Income and Expenses Items

Received on \_\_\_\_\_ (date) by \_\_\_\_\_ (ORS Accountant)

## ORS Accountant Review Process:

- The department documented that the expense proposed by PCE is:
  - Allowable on the project (If the proposed payroll adjustment covers multiple pay periods within a single EVR, the department should forward all the documentation in one package to SPO for review of the PCE(s);
  - Within the period of availability;
  - Directly benefits the project and represents a more accurate allocation of expense to the project than the existing expense allocation.
- Documentation prepared by the department for the proposed PCE reviewed and approved by:
  - The individual whose payroll is changing, and;
  - Principal Investigator or approved signer for the funding source(s), and;
  - Department chair or equivalent (mark n/a if necessary), and;
  - Dean or equivalent.
- ORS accountant assessed the impact of the PCE on the project (e.g. refunds to sponsor, resubmitting final financial reports on closed projects, budget implications on project – need to rebudget?, “moving to spend out project?”)
- If PCE was due to an “error”, the department documented how the error occurred and how it will be prevented in the future.
  - Not applicable, or;
  - Applicable and okay.
- The proposed PCE compared to the existing certified Effort Verification Report (EVR).
  - No EVR revision necessary, or;
  - If more than a 5% difference in any funding line will result, a recertification of the EVR will be required if the request for a late PCE is approved. ORS will reprint the original EVR and obtain recertification by the individual prior to ORS Manager review.
    - Requested recertified EVR on \_\_\_\_\_ Received on \_\_\_\_\_
- Enter the requested PCE and EVR (if applicable) information onto the tracking spreadsheet (**A21, “EVRs Sent for Revision\_PCE Requests”**).
- Upon return of the recertified EVR, the ORS will mark through original EVR, match with revised EVR, complete the final review and forward to ORS management.

## ORS Accountant Action:

- Returned to Department for additional information on \_\_\_\_\_ (date) by \_\_\_\_\_
  - repeat review process when additional information is received
- Approved on \_\_\_\_\_ (date) by \_\_\_\_\_
  - Forward to Manager

## ORS Manager Action:

- Received by ORS Manager on \_\_\_\_\_ (date) by \_\_\_\_\_
- ORS management will review the documentation and recommendation, and make a preliminary decision of whether the proposed PCE is appropriate.
  - Denied on \_\_\_\_\_ (date) by \_\_\_\_\_
    - Reason for denial:
    - Return to department on: \_\_\_\_\_ (date)
  - Approved on \_\_\_\_\_ (date) by \_\_\_\_\_
    - Return to ORS Accountant

## ORS Accountant PCE Entry:

- ORS late PCE on \_\_\_\_\_ (date) by \_\_\_\_\_;
  - file PCE documentation, JE, Revised EVR, original EVR in project file; make sure to update the master EVR file as well.
- ORS notified the department of the Journal ID.

## References:

Expense Transfer Form - <http://www.umkc.edu/ors/forms/>

ORS Info - <http://www.umkc.edu/ors/postaward/>

Business Policy Manual 213 - <http://www.umsystem.edu/ums/departments/fa/management/business/manual/0213.shtml>