

UNIVERSITY OF ROCHESTER

OFFICE OF RESEARCH ACCOUNTING AND COSTING STANDARDS

Frequently Asked Questions - Plan Confirmation System Review (PCSR) and Payroll Distribution

1. What is the Plan Confirmation System Review (PCSR) and why do we do it?

As a recipient of federal funding, the University is required to comply with 2 CFR 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards ("Uniform Guidance") as well as other federal requirements for effort expended on sponsored awards. The Uniform Guidance Subpart E §200.430 contains the federal regulatory requirements for internal controls over allocating personnel time to sponsored projects. The Plan Confirmation System Review is an internal control to ensure the system's integrity and effectiveness. The University requires all individuals who receive federal sponsored funding to comply with University policies and sponsoring agency regulations regarding the proposing, charging and reporting of effort on those awards.

2. Who should actually review and confirm effort, and sign the Plan Confirmation System Review Attestation Statement on the PCSR letter?

The Plan Confirmation System Review screens should be reviewed and confirmed by a person in a position to verify the accuracy of the distributions. The Reviewer and Department Chair/Director must also sign the Attestation Statement on the PCSR letter. The Department Chair/Director is signing to confirm the reports are used in the department to monitor effort and, when necessary, updated effort distributions are processed.

3. Why does a coded distribution need a comment?

Coded distributions are "sensitive" cost allocations and require a specific explanation.

- *Code 1 - Faculty members with 100% effort distributed to sponsored projects: Faculty members generally have University responsibilities other than research. Therefore, a comment is required to clearly state the individual performed no other institutional activity during the PCSR pay period.*
- *Code 2 – Distribution of administrative or clerical effort to sponsored projects: Administrative and Clerical effort is usually considered as part of the Facilities and Administrative Costs of an institution. Therefore, a comment is required to ensure the effort was budgeted and approved by the sponsoring agency as a direct cost.*

4. Why does every distribution need to be confirmed?

Every distribution, including faculty, staff and students, needs to be confirmed so it is clear that each person's distribution has been reviewed for reasonableness.

5. My department's Plan Confirmation System Review report is missing the names of individuals who are in the department. Why is this so?

An individual will not display in the population if:

- *They terminated before the PCSR report date.*
- *They have a "Time As Reported" classification and did not expend any effort in the confirmation reporting period.*
- *They have been hired after the September reporting period.*

If an individual is missing who does not meet one of these criteria, contact ORACS to resolve the problem.

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6. Why does an individual who was terminated appear in the PCSR report?

It is possible an individual was termed during the PCSR pay period. The reviewer will need to confirm the Planned Distribution to the Actual Distribution for the PCSR period.

7. Why does an individual with the HRMS Status of “Leave W/Pay” show no Actual Distribution in the reporting period?

The HRMS program is designed to exclude certain accounts from the Actual Distribution area, including the benefit accounts which supports paid leave distributions, or the Senior Faculty Associates Program. In this case, the reviewer should confirm the individual was on leave with pay during the September review period.

8. Some of our faculty received extra compensation for the September 30 pay period. Should this be calculated as part of the effort distribution?

No. Incidental extra-compensation is not part of an individual’s normal effort distribution and is not included in the PCSR report.

9. What do I do if the “Multiple Job Employee” box is checked on the Plan Confirmation Review tab?

The “Multiple Job Employee” box is checked when the individual has more than one job at the University. If the individual has multiple jobs in the HR Department you are reviewing, please consider the effort associated with each individual job.

10. Why are there two categories for graduate students and post doctoral fellows?

Graduate Students and Postdoctoral Associates - Service Required

Graduate Students and Postdoctoral Fellows - NO Service Required

Graduate students and postdocs appointed by 506/520 forms are appointed to positions that either require services or do not require services in return for the monies they receive. The distinction between "service required" and "no service required" is made by using position codes. In the case of graduate students, position code 0999 is used to denote "no service required"; for post docs the "no service required" position code is 0095. The NO Service Required positions are included for your reference and verification to make sure the student/post doc is classified appropriately and that the Planned distribution was processed correctly.

11. Who should certify effort on the Personnel Action Form (PAF) turnaround forms (forms 510, 610, 506/520, 800)?

The certification of effort statements found on the various PAFs used at the University (forms 510, 610, 506/520, and 800) should be signed the employee named on the PAF, unless extenuating circumstances exist. Refer to the University of Rochester Effort Reporting Policy.

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12. I know multiple changes are going to be made in an individual's distribution before the next review. How do these changes in effort get certified?

Whenever a change to an individual's effort allocation is needed, a PAF is created. Certification language is on the PAF.

13. Can a person on sabbatical leave be charged to a grant FAO?

Yes, as long as the individual's sabbatical plan included the expectation of the effort associated with the sponsored project in question.