

**UNIVERSITY OF ROCHESTER  
OFFICE OF RESEARCH ACCOUNTING AND COSTING STANDARDS**

University of Rochester Plan Confirmation System Review Guidelines

**I. The Plan-Confirmation System Review applies to:**

All Medical Center and River Campus academic departments that have at least one employee charged to a sponsored project account within an HRMS department. The effort for all employees within that specific HRMS department is reviewed to ensure the payroll distribution system's integrity and compliance with standards.

**II. The following guidelines should be utilized when distributing the effort of employees in academic departments.**

1. Instruction and Departmental Research: Consists of teaching, counseling students, personal scholarly activities, public or community service, support of teaching laboratories and facilities, maintenance of student records, and all activities not defined as sponsored projects or departmental administration.
2. Sponsored Projects: All research, training, conferences and other activities supported by grants and contracts. Such effort is identified by charges to separate Ledger 5 accounts. OMB Circular A-21, section F.6.b.(2)., states that "salaries of administrative and clerical staff should normally be treated as indirect costs." Therefore, it is expected that administrative or clerical employee's salaries will only appear as direct charges on those Federally sponsored projects where the effort is in the approved budget. This restriction does not apply to non-Federal awards.
3. Departmental Administration: Effort incurred for administrative and support services that benefit joint departmental activities or objectives, e.g., serve as a department head or perform duties delegated by department head, serve on University or departmental committees, recruit students or advise them on issues not related to course work, plan and submit proposals for grants and contracts, maintain departmental budgets and accounts, or work in departmental stockrooms and libraries.

**III. Distributions may be number coded for specific attention.**

Code 1 - Faculty members with 100% effort distributed to sponsored projects

Does this individual have any instructional responsibility? The University's Federal Auditors have indicated that a response of "ok" with initials is not a sufficient reply. An acceptable response to the question "Any instructional responsibility?" might be "Professor X is relieved of all instructional duties for the fall semester to work 100% on sponsored research." The department representative providing the written response should also include his/her signature and title.

Code 2 - Distribution of administrative or clerical (including secretarial) time to research projects.

OMB Circular A-21, section F.6.b.(2), states that "salaries of administrative and clerical staff should normally be treated as indirect costs" and therefore would not normally be seen as direct charges on Federal projects. This restriction does not generally apply to non-Federal awards. If a distribution is given a code 2, please indicate that either the project is non-federal or that the specific costs were approved by the sponsor in the budget proposal.

**Reminder: Please note that any change in distribution for the period of the Plan Confirmation System Review Report must be noted. Please attach a copy of the 800 form to the Plan Confirmation System Review Report and send back to ORACS. Original 800 forms should be submitted to Payroll for processing.**

**Even if there are no explanations required, each page of the listing should be initialed that it has been reviewed.**