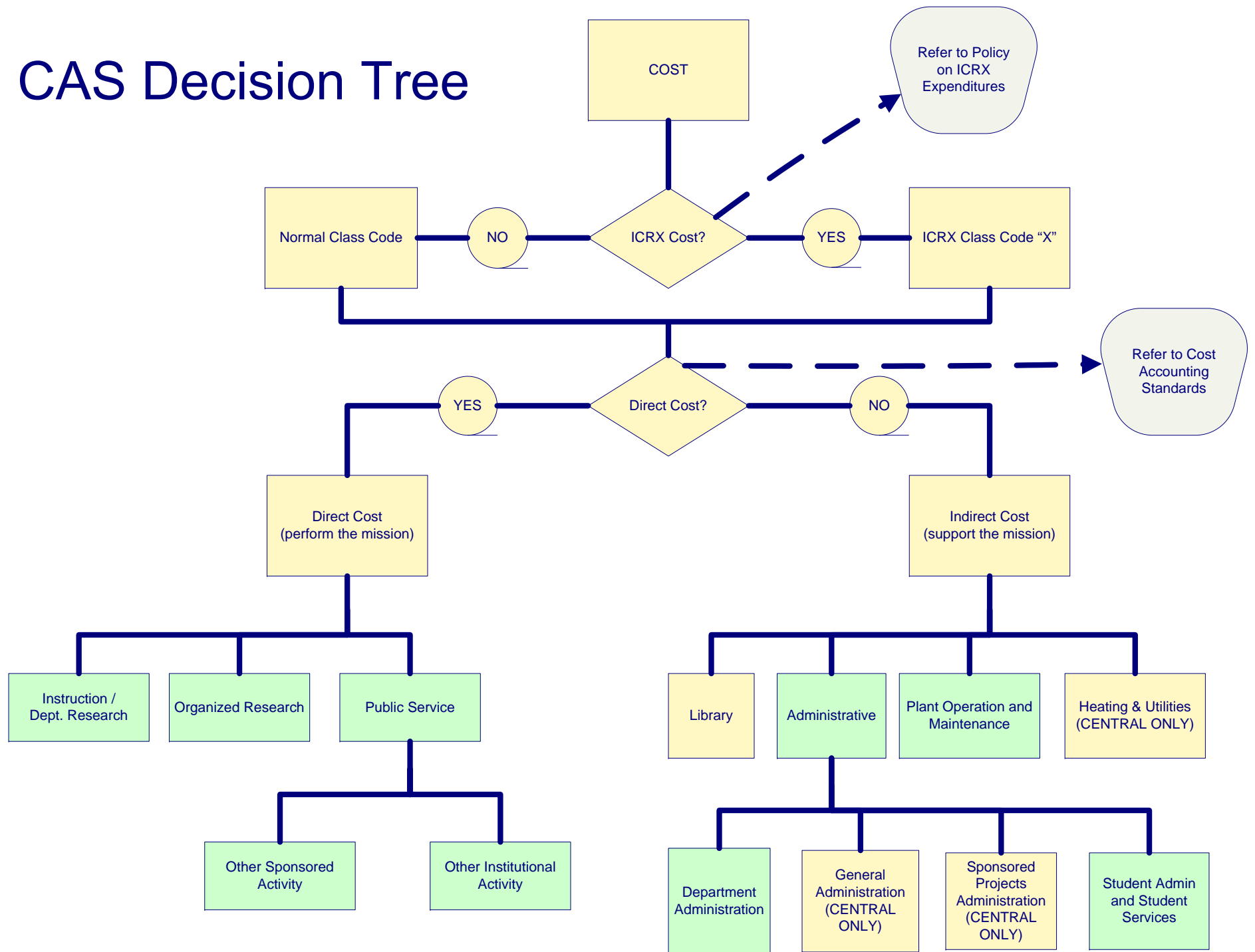


Class Rollup to Activities

Direct Activities		Indirect Activities	
Class	Class Description	Class	Class Description
Instruction / Departmental Research		Departmental Administration	
11000	Instruction	11100	Departmental Administration: Instruction Section
11010 – 11030	Special Categories – Med School Only	11110, 11130	Special Categories – Med School Only
13000	Community Education	13100	Departmental Administration: Community Education
14000	Preparatory / Remedial Instruction	21100	Departmental Administration: Research Section
16000	Instruction – Research Training Grants	43000	Media Services
21000	Departmental Research	44000	Academic Computing Support
42000	Museums and Galleries	46000	Academic Administration
47000	Course and Curriculum Improvement	46100	Academic Personnel Development
Organized Research		General Administration	
22000	Organized Research – On Campus	61000	Executive Management
22100	Organized Research – Off Campus	62000	Fiscal Operations
Public Service: Other Sponsored Activities		63000	General Administrative Services
31000	Public Service – External Sponsor	64000	Logistical Services
31200	Clinical Trials	66000	Administrative Computing Support
Public Service: Other Institutional Activities		Sponsored Projects Administration	
31100	Public Service – U of M Funded	48000	Sponsored Projects Administration
31101 – 31109	Special Categories – UMMG Only	Student Administration and Services	
32000	Public Broadcasting Services	51000	Student Services Administration
65000	Public Relations / Development	52000	Social and Cultural Enrichment
92310	Auxiliary Activities – Student	53000	Advising, Career Guidance, Counseling, & Acad Advising
92320	Auxiliary Activates – Faculty and Staff	54000	Financial Aid Administration
Scholarships & Fellowships*		55000	Student Admissions
81000	Scholarships & Fellowships – Undergraduate	56000	Student Health Services
82000	Scholarships & Fellowships – Graduate	57000	Student Records
83000	Scholarships & Fellowships – Professional	Plant Operations and Maintenance	
		71000	Operations & Maintenance
		71100	Physical Plant Administration
		71200	Building and Structure Maintenance
		71300	Custodial Services
		71500	Landscape and Grounds Maintenance
		Heating Plant and Utilities	
		72000	Heating Plant and Utilities
		Library	
		41000	Libraries

*Non-MTDC Expenses

CAS Decision Tree



**IDENTIFYING INDIRECT COST RECOVERY EXCLUDED
EXPENDITURES and ACTIVITIES**

<p>INDIRECT COST RECOVERY EXCLUDED ACTIVITIES</p> <p>Expenditures for these activities are ALWAYS ICRX</p>	<ul style="list-style-type: none"> • Alumni Activities • Commencement • Entertainment • Fund raising • Lobbying • Public relations • Student extracurricular activities
<p>INDIRECT COST RECOVERY EXCLUDED EXPENDITURES</p> <p>These expenditures are ALWAYS ICRX</p>	<ul style="list-style-type: none"> • Alcoholic beverages • Bad debts
<p>SOMETIMES INDIRECT COST RECOVERY EXCLUDED EXPENDITURES</p> <p>Review practices for these expenditures to determine the appropriate Class. Depending on the purpose of the expense, it may be ICRX.</p>	<ul style="list-style-type: none"> • Advertising • Hosting • Meals and travel • Meetings and conferences • Memberships • Recruiting • Selling and marketing

APPENDIX A – From “Policy on ICRX Expenditures”

Charging Expenditures to Funds

Page Number	Expenditure Types:	Funding Sources				
		Designated	General	Expendable Gifts	Auxiliary Recharge	Sponsored Funds
Fund Numbers:		40000	10000	30000	50000 - 59000	20000 - 25000
10	Advertising - Staff Recruiting	YES	YES	Maybe	YES	NO
10	Advertising - Student Recruiting	YES	YES	Maybe	NO	NO
10	Advertising - all other	YES / X	YES / X	Maybe / X	NO	NO
11	Alcoholic Beverages	YES / X	NO	Maybe / X	NO	NO
12	Alumni Activities	YES / X	YES / X	Maybe / X	NO	NO
12	Bad Debts	YES / X	YES / X	Maybe / X	NO	NO
13	Commencement / Convocation	YES / X	YES / X	Maybe / X	NO	NO
13	Employee morale, health and welfare	YES / X	YES / X (1)	Maybe / X	NO	NO
14	Entertainment	YES / X	YES / X (1)	Maybe / X	NO	NO
13	Flowers	YES / X	YES / X (1)	Maybe / X	NO	NO
15	Fund raising	YES / X	YES / X	Maybe / X	NO	NO
16	Hosting - Alumni, entertainment, fundraising, lobbying or public relations	YES / X	YES / X	Maybe / X	NO	NO
16	Hosting - All other activities	YES	YES	Maybe	YES	NO
18	Lobbying	YES / X	YES / X	Maybe / X	NO	NO
19	Meals and Travel - Alumni, entertainment, fundraising, lobbying or public relations	YES / X	YES / X	Maybe / X	NO	NO
19	Meals and Travel - All other activities	YES	YES	Maybe	YES	NO
21	Meetings and Conferences - Alumni, entertainment, fundraising, lobbying or public relations	YES / X	YES / X	Maybe / X	NO	NO
21	Meetings and Conferences - All other activities	YES	YES	Maybe	YES	NO
21	Memberships-Civic/Community Organizations	YES / X	YES / X	Maybe / X	NO	NO
21	Memberships-Business, technical and professional organizations acceptable under University policy	YES	YES	Maybe	YES	NO
10	Promotional Items	YES / X	YES / X	Maybe / X	NO	NO
22	Public relations	YES / X	YES / X	Maybe / X	NO	NO
22	Recruiting - Student	YES	YES	Maybe	NO	NO
22	Recruiting - Prudent costs for Faculty and Staff	YES	YES	Maybe	YES	NO
22	Recruiting - Faculty & Staff: If use color, large in size or for other purpose in publications	YES / X	YES / X	Maybe / X	NO	NO
23	Selling and marketing	YES / X	YES / X	Maybe / X	NO	NO
23	Student extracurricular activities	YES / X	YES / X	Maybe / X	NO	NO

CAUTION: It is important to understand the practices section for exceptions.

- Legend:**
- NO Expense cannot be charged to these funds, unless specifically approved by the sponsor.
 - YES Expense can be charged to these funds and does not need to be flagged.
 - YES / X Expense can be charged to these funds, but **MUST** be flagged with an ICRX Class.
 - Maybe Expense may be charged to these funds **ONLY** if within the guidelines specified by the donor. Does not need to be flagged.
 - Maybe / X Expense may be charged to these funds **ONLY** if within the guidelines specified by the donor. **MUST** be flagged with an ICRX Class.
- (1) Use General Funds only if no discretionary funding source is available.

COMMONLY USED ACCOUNT CODES

Account	Account Description	Long Description
Phones & Communication:		
611000	Telephones & Accessories	To record cost of telephones and telephone accessories such as headsets.
611100	Telephone Equipment Rental	To record cost of telephone equipment rental.
611150	Cellular Phone	To record cost of cellular phones and accessories.
611200	Pagers	To record cost of pagers.
611250	Long Distance	To record long distance telephone charges.
611350	Facsimile	To record cost of facsimile.
611475	Voice Services ITCOM	To record one time voice services provided by ITCOM.
611500	Local Charges ITCOM	To record local telephone charges within the ITCOM system.
611600	Long Distance Calls ITCOM	To record long distance telephone charges within the ITCOM system.
611806	Surcharge Dial-In Svcs(Global)	To record cost of global surcharge dial-in service.
Computers & Supplies:		
612050	Computer Supplies	To record cost of computer supplies such as disks, mouse pads, keyboards and flash drives.
612100	Computer Software	To record cost of computer software, computer licenses, mobile app and other mobile device applications.
614390	Computers - Under \$5,000	To record cost of computers; computer systems consisting of the CPU, monitor, keyboard, printer and software included with the system at the time of purchase and where the cost is less than \$5,000. This includes laptops and tablet devices such as iPads.
General Supplies:		
610875	Furniture	To record cost of furniture that is not capitalized.
614440	Office Supplies	Office supplies.
614540	Advertising	To record costs for advertising or publicity.
614573	Prize Gifts & Svc Awds-NonEmps	To record the cost of prizes/gifts/awards to non-employees. For example, the purchase of a fruit basket. No taxes are withheld. If \$600 or more is paid to an individual in a calendar year, a form 1099 is generated to report the income. See account 502300 (Prize/Gift/Service Awards to Employees).
614575	Movies	To record costs of movies; including film, equipment and projectionists.
614580	Refreshments	To record costs for refreshments.
614583	Tickets	To record costs relating to the printing or purchasing of tickets.
614584	Clothing and Apparel	To record clothing purchases.
614600	Artwork	To record costs relating to artwork acquisition.
614660	Conferences	To record costs for conferences and conventions. These include conferences and meal expenditures necessary for the support of the instructional, research, public service and administrative activities of the University.
614780	Freight Charges	To record cost of shipping and handling charges. This cost is sometimes broken down separately or added to the purchase price.
614930	Memberships & Dues	To record costs associated with memberships and dues for authorized professional societies.
614960	Parking Expense	To record cost of parking.
615020	Postage/Mailing	To record cost of postage, including stamps, postage meters, parcel post, etc.
615200	Pub/Subscription/Print Matter	To record cost of print matter, including publications, subscriptions, magazine, and books not belonging to University Libraries.
615500	Supplies-Instruct Materials	To record cost of instructional materials and supplies.
615560	Misc Supplies and Other	To record cost of supplies that do not fall within a descriptive supply heading.
616040	Stationery Item	To record cost of stationary items such as cards, envelopes and paper.
616450	Serv Of Others(Non-Consultant)	To record costs for payments made to agencies or individuals for non-consulting services. If \$600 or more is paid to an individual in a calendar year, a form 1099 is generated at year end to report the income.
623868	Registration Fees	To record cost of registration fees.
Copying, Printing, Photographs		
614090	Xerox Equip Equity Payments	To record lease payments related to the lease agreement program we have for printer and copiers.
614510	Photo Cop, Fax Mach & Printers	To record costs of photo copiers, facsimile machines and printers whose cost is less than \$5,000.
614577	Photographs	To record costs relating to photography.
614990	Photographic/Electronic Media	To record cost of purchase or rental of multimedia devices and related production costs.
615080	Printing	To record cost of printing and copying, including reprints for professional publications, research articles, magazine articles, etc.

Account	Account Description	Long Description
615110	Printing - Outside	To record cost of printing work done outside the University.
615140	Printing & Reproduction	To record cost of printing and reproduction expenses incurred within the University excluding copy center services and University Press.
615220	Research Publication Costs	To record costs associated with documenting, preparing, and publishing the findings for items such as abstracts, submission fees, reprints and page charges.
615290	Mach Rentl (Except Copy Equip)	To record cost of equipment rentals, excluding photocopy equipment (see 615320).
615320	Photocopy Equip Rental	To record cost of photocopy equipment rentals.
615650	Copy Center Service	To record cost of making copies at the copy service center.
Travel & Hosting Expenses:		
615561	Lump Sum Advance	To record cost of lump sum advances.
623500	Domestic Travel Airfare	To record cost of domestic travel airfare.
623514	Domestic Travel Lodging	To record cost of domestic travel lodging.
623528	Domestic Travel Meals	To record cost of domestic travel meals.
623542	Domestic Travel-Ground Transp	To record cost of domestic travel ground transportation.
623570	Domestic Travel - Other	To record cost of domestic travel expenses without a specific category (e.g. conference registration fees, tips, etc.)
623600	Foreign Travel - Other	To record cost of foreign travel expenses without a specific category (e.g. conference registration fees, tips, etc.)
623614	Foreign Travel Airfare	To record cost of foreign travel airfare.
623628	Foreign Travel Lodging	To record cost of foreign travel lodging.
623642	Foreign Travel Meals	To record cost of foreign travel meals.
623656	Foreign Travel-Ground Transp	To record cost of foreign travel ground transportation.
623700	U Transp Svcs Fuel	To record cost of fuel furnished by university transportation services.
623714	U Transp Maint & Repairs	To record cost of maintenance and repair of vehicles by University Transportation Services.
623720	U Transp Bus Operations	To record cost of bus rentals from University Transportation Services
623728	U Transp Leases & Rentals	Charges for lease and rental of vehicles from university transportation services.
623812	Hosting	To record cost of hosting.
623820	Recruiting - Hosting	To record cost of hosting relating to recruiting.
623868	Registration Fees	To record cost of registration fees.
Research Supplies & Services:		
572600	Service Unit/Recharge Labor	Used to bill out or recharge labor for internal services rendered in order to breakout salaries from other expenses. It is appropriate to charge indirect cost (I/C) to this account.
613100	Subject Fees	To record fees paid to human subjects for participating in research.
613102	Human Subject Incentives	To record incentives paid to human subjects for participating in research.
614000	Equipment -greater than \$5,000	To record assets that cost \$5,000 or more, with a useful life exceeding two years.
614060	Equip Fabrication-Spon Only	To record the non-labor cost of fabrications that is estimated to exceed \$5,000. A set of separate chartfields is established to accumulate all non-labor costs for eventual capitalization to the one item on the equipment inventory. This account is to be used for Sponsored Funds only.
614210	Equip - Upgrade Existing Equip	To record cost of upgrades that increase the value and performance of a piece of equipment. This will be added to the original cost of equip >\$5K. Minimum threshold of \$2,000.
614420	Non-Capital Equipment	To record the cost of equipment that is less than \$5,000.
615410	Sub(K) - Portion Over \$25K	To record cost when the university engages a third party to perform work included in the prime award. Requires the approval of the office of contract administration when a subcontract is involved. All charges will be charged to account 615410 and 615440 in order to distinguish expenses incurred by the subcontractor from expenses incurred by the university.
615440	Sub(K) - Portion Under \$25K	To record the first \$25,000 of each subcontract on which indirect cost will normally be calculated. The excess above \$25,000 will be charged to account 615410.
616070	Serv Unit Materials Recharged	To record the cost of the service provided and material used for internal work.
618150	Gases	To record cost of gases.
618200	Laboratory Animals	To record cost of laboratory animal purchases.
618250	Laboratory Animal Care	To record cost for laboratory animal care.
618300	Chemicals & Related Products	To record cost of chemicals and related laboratory supplies.
618325	Radioactive Chemicals	To record cost of radioactive chemicals.
618350	Laboratory Supplies - General	To record cost of laboratory materials and supplies.
618400	Pharmaceuticals	To record cost of pharmaceutical supplies used for research.
618450	Surgical/Medical Supplies	To record cost of surgical/medical supplies.
618500	Electronic Supplies	To record cost of electronic supplies.
624028	Use Charge Lab Animal Medicine	To record cost related to the use of the Animal Medicine Lab.

RESOURCES

Financial Operations, Cost Reimbursement Office

<u>Name</u>	<u>Job Title</u>	<u>Phone Number</u>	<u>e-mail address</u>
Dan Horal	Cost Accounting Manager	(734) 647-3843	horal@umich.edu
Magda Kovalchick	Sr. Cost Accountant	(734) 764-6243	mmuntean@umich.edu
Patricia Hardy	Cost Accountant	(734) 764-4708	pmhardy@umich.edu

Other University Resources

<u>Department</u>	<u>Phone Number</u>
Sponsored Programs	(734) 764-8204
Controller's Office	(734) 764-7214
Travel & Expense Reimbursement	(734) 764-8212, option 2
P-Card	(734) 764-8212, option 2
Procurement	(734) 764-8212

Internet Resources

<u>Resource</u>	<u>Site Address</u>
Cost Reimbursement Office	http://www.finance.umich.edu/finops/reporting/contact/OCR
Uniform Guidance	http://www.ecfr.gov/cgi-bin/ECFR?page=browse
Sponsored Programs	http://www.finance.umich.edu/finops/programs
Financial Operations	http://www.finance.umich.edu/finops
Office of Research & Sponsored Projects	http://orsp.umich.edu/
Travel & Expense Reimbursement	http://www.finance.umich.edu/procurement/travelexpense
Standard Practice Guide	http://spg.umich.edu/