









Job Aid: Review of Uniform Guidance Reports





Purpose: This document presents the criteria Sponsored Programs uses to review reports.

UG Monitored Categories (Formerly A-21)	M-Pathways Accounts	Examples of Expenses	If Requested and Approved in Budget	If Coded Incorrectly	Unallowable Charges
Administrative Salaries¹ (911100) 	510200, 510210, 515000, 515200, 520380, 543300, 543350, 586300	Administrative associate or assistant, accountant, financial clerk or analyst, director, manager	Allowable within requested amount and an additional 25%; anything over the 25% limit, see the last column.	Provide correct expense account along with employee name and title.	Unallowable charges are those in excess of the approved budget + 25% that are not coded incorrectly.
Clerical Salaries¹ (911200) 	521520, 525320, 544500, 556300, 558400	Secretary, research secretary, office assistant	If the budget amount for the monitored category is incorrect contact Sponsored Programs for correction.	Temps with research roles can be re-accounted to Research Salaries.	Unallowable charges are to be removed from the Sponsored P/G and placed on a discretionary ChartField combination.
General Supplies & Other¹ (911800) 	502300, 581800, 599500, 610875, 612050, 614390, 614420, 614422, 614440, 614510, 614573, 614584, 614756, 614840, 614900, 614917, 614924, 614930, 615200, 615560, 615561, 616040	Printers, monitors, fax machines, paper, toner cartridges, pens, pencils, books, journals, notebooks, magazines, binders, computer supplies, folders, stationery, memberships, dues	Some expenses post correctly into a UG monitored category but have special treatments. Please see (Job Aid - Uniform Monitored Budgets.docx) for more information.	Provide correct expense account along with a description of the item.	If the Project Director believes the charges provide a direct benefit solely to the award being reviewed and comply with the UG definition of an allowable direct cost, please complete a post award change form (PACR Form).
Postage¹ (912000) 	615020	Postage, stamps			
Telephone¹ (912100) 	611000, 611005, 611010, 611020, 611025, 611100, 611150, 611200, 611300, 611400, 611450, 611475, 611500, 611550, 611650, 611700	Telephone line rentals, local calls, cell phones, pagers			http://orsp.umich.edu/post-award-change-request-form
Hosting, Conference, and Entertainment¹ (912590) 	614572, 614579, 614580, 614582, 614583, 614660, 614740-614760, 614920, 623000, 623015, 623020, 623030, 623045, 623812	Hosting, conferences, food, refreshments, tickets, entertainers. Payments to: Michigan Union, Michigan League, University Housing, Pierpont Commons and University Club			

¹ Additional detail on following pages.

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 Administrative Salaries (911100)		
 Clerical Salaries (911200)		
Sponsored Programs Automatic Increase of Budget² 	Requires Detail Itemization in Budget 	
PI Paid as Admin Co-PI Paid as Admin Over Time Pay	Administrative Associate Administrative Assistant Accountant Financial Clerk / Analyst Director Manager Program Manager Temporary ³	Admin Salary Accounts: 510200, 510210, 515000, 515200, 520380, 543300, 534350 & 586300 Clerical Salary Accounts: 521520, 525320, 544500, 556300 & 558400
For full list of job codes by account please visit: http://www.finance.umich.edu/finops/payroll/forms/gl_account_mapping		

² Sponsored Programs will automatically increase budget for these specific items without asking the department.

³ Temporary employees who hit as either Administrative or Clerical will go through a secondary check. If the person is doing a research role, the salary will be re-accounted to Research Salaries. If the person is performing administrative tasks, then an approved budget will need to be provided or ORSP approval is required.

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 General Supplies & Other (911800)			
Sponsored Programs Automatic Increase of Budget⁴	↑ \$	Additional Information (Direct Benefit) Required⁵	Requires Detail Itemization in Budget⁶ 
Non-Capital Scientific Equipment Centrifuge Analytical Balance Incubator Vacuum Pumps ETC...		Scientific lab notebooks Aluminum Foil Saran Wrap Refrigerator Freezers Latex Gloves (from non-scientific vendors) Pails & Buckets Lab Carts	Consumable Supplies (614440) General Supplies (614440) Office Supplies (614440) Prizes & Awards (614573) Gift Cards (615560) Clothing & Apparel (614584) Laundry (614840) & Linen (614900) Paper Products (614756) Smallwares (614917) Flowers & Decorations (614924) Memberships & Subscriptions (614930) Publications & Books (615200) Equipment under \$5,000 (614420) Computers under \$5,000 (614390) Computer Supplies (612050) ⁷
Storage Devices⁸ Hard Drive USB Drive CDs DVDs Floppy Disks SD Card Voice Recorder Digital Tape			<div style="border: 1px solid black; padding: 5px;"> Best Budget Practice: General Supplies & Other: Office Supplies \$XXX Computer Supplies \$XXX Computers \$XXX </div>

⁴ Sponsored Programs will automatically increase budget for these specific items without asking the department.

⁵ Sponsored Programs will request additional information regarding how these items were used in relation to the research.

⁶ Please refer back to Page 1 for all items in this category.

⁷ **Computer Supply examples:** Mice, Keyboard, Motherboard, Processor, Case, Cords, Tower, DVD Burner, Floppy Drives, Video Card, Printer, Monitor, USB Hub, Anything that says Port, Sound Card, Speakers, CD Burner (includes R/W burners), RAM (see additional RAM detail on page 4).

⁸ **Storage Device examples** on page 4.

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General Supplies & Other (911800) Storage Devices (Additional Detail)

Popular Hard Drive Manufacturers

Seagate
Maxtor
Samsung
Toshiba
Western Digital (WD) - PassPort hard drives are common
HGST
Hitachi (until 2012)
Kingston
Intel
SanDisk
HD, WD, SSD, Passport commonly used in description line to indicate Hard Drive

Popular Thumb/Flash/USB drives Manufacturers

Kingston (Also make RAM which requires budget)
Corsair (Also make RAM which requires budget)
SanDisk
Memorex

Popular RAM Manufacturers (Must be included in budget)

Corsair
G. Skill
Kingston
PNY
DDR commonly used in description line to indicate RAM

Quick Guide:




If you see a number followed by TB (1TB, 12TB etc.), then it is mostly likely a hard drive. You should then verify that it isn't a computer if other indicators don't lead directly to hard drive. Occasionally the expense description can start with the hard drive size but be a computer.

If you see a number followed by GB (2GB, 8GB, 100GB, 500GB etc.):

- **<20GB** investigate if this is RAM or Thumb Drive.
 - Does it say **DDR**? Then it is RAM.
 - Is it **2, 4, or 8GB**? It's probably RAM.
 - Does it say **USB**? It's probably a storage device.
- **20GB to 250GB** - It's probably a hard drive. Verify expense.
- **>250GB** - Verify that this isn't a computer. Occasionally the expense description can start with the hard drive size but be a computer.

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 Postage (912000) & Telephone (912100)		
Sponsored Programs Review and Re-account⁹ 	Requires Detail Itemization in Budget 	
Shipping (614780) UPS FedEx DHL USPS with Tracking Number Conference Calls (611050) Voice Video	Postage/Stamps/Mailings (615020) Telephones & Accessories (611000) Telephone Network Fees (611005) Telephone Admin Fees (611010) Telecom Installation Fee (611020) Telephone Auth. Code Fees (611025) Telephone Equipment Rental (611100) Cellular Phone (611150) Pagers (611200)	Local Phone Calls (611300) Remote Local ITCOM (611400) Service Requests ITCOM (611450) Voice Services ITCOM (611475) Local Charges ITCOM (611500) Equip, Line, Feature Rental ITCOM (611550) Centrex Equip, Line, Feature Rental (611650) Telecom Svc (Not Including ITCOM) (611700)

⁹ Sponsored Programs will review the expenses and re-account if they are shipping or conference calls.

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 Hosting, Conference & Entertainment (912590)		
Sponsored Programs Automatic Increase of Budget¹⁰		Requires Detail Itemization in Budget¹¹ 
Sugar Cubes DNA Water (From non-scientific vendors)		Entertainers & Bands (614572) Productions (614579) Refreshments (614580) Special Event (614582) Tickets (614583) Conferences (614660) Bakery Non-Store (614740) Food (614750) Frozen Food (614751) Meat (614752) Dairy (614753) Eggs/Butter/Cheese (614754) Bakery (614755) Produce (614757) Beverages (614758) Food Staples (614759) Food & Beverages (614760) Setup (614920) Payments to Michigan Union (623000) Payments to Michigan League (623015) Payments to University Housing (623020) Payments to Pierpont Commons (623030) Payments to University Club (623045) Hosting (623812)

¹⁰ Sponsored Programs will ask for a direct benefit for these if they aren't listed directly in the budget. If they are research-related, we will increase the budget.

¹¹ Please refer back to Page 1 for all items in this category.