

**Common Expense Accounts for Grants and Contracts\_051019**

| <b>Category</b>               | <b>Description</b>                   | <b>Account</b> | <b>Special Instructions</b>           |
|-------------------------------|--------------------------------------|----------------|---------------------------------------|
| Salaries                      | Academic Salaries                    | 601100         | Tenure faculty salaries, release time |
| Salaries                      | Department Chairs                    | 601101         | Department chair salaries             |
| Salaries                      | Management / Supervisory             | 601201         | MPP salaries                          |
| Salaries                      | Support Staff Salaries               | 601300         | Admin, support staff, casual worker   |
| Salaries                      | Student Assistant                    | 601303         | Student assistant, tutor              |
| Salaries                      | Special Consultant                   | 601807         | Faculty overload, summer pay          |
| Benefits                      | Employee benefits                    | 603801         | Top level budgeting purposes only     |
| Benefits                      | OASDI                                | 603001         | Actual benefits                       |
| Benefits                      | Dental Insurance                     | 603003         | Actual benefits                       |
| Benefits                      | Health and Welfare                   | 603004         | Actual benefits                       |
| Benefits                      | Retirement                           | 603005         | Actual benefits                       |
| Benefits                      | Life Insurance                       | 603011         | Actual benefits                       |
| Benefits                      | Medicare                             | 603012         | Actual benefits                       |
| Benefits                      | Vision Care                          | 603013         | Actual benefits                       |
| Benefits                      | Long-Term Disability Insurance       | 603014         | Actual benefits                       |
| Benefits                      | Flex Cash                            | 603015         | Actual benefits                       |
| Benefits                      | Benefits-Other                       | 603090         | Actual benefits                       |
| Travel                        | Travel-In State                      | 606001         | In-State travel                       |
| Travel                        | Travel-Out of State                  | 606002         | Out-of-State travel                   |
| Information Technology        | IT Hardware                          | 616002         | IT Hardware                           |
| Information Technology        | IT Software                          | 616003         | IT Software                           |
| Equipment                     | Equipment-NonInstructional           | 619001         | Equipment-NonInstructional            |
| Equipment                     | Equipment-Instructional              | 619002         | Equipment-Instructional               |
| Independent Contractor        | Contractual Services                 | 613001         | Consultant, Independent Contractor    |
| Subrecipient                  | SP-Subrecipient-w/F&A                | 620001         | Subrecipient cost - IDC allowed       |
| Subrecipient                  | SP-Subrecipient-NO F&A               | 620002         | Subrecipient cost - IDC not allowed   |
| Participant Support Costs     | SP-Participant Support-w/F&A         | 622001         | Participant Support - IDC allowed     |
| Participant Support Costs     | SP-Participant Support-NO F&A        | 622002         | Participant Support - IDC not allowed |
| Supplies, Materials, Services | Supplies and Services                | 660003         | Supplies and Services - IDC allowed   |
| Supplies, Materials, Services | SP-Materials Supp&Svcs-NO F&A        | 623800         | Materials Supp&Svcs - IDC not allowed |
| Scholarships                  | SP-Scholarships-w/F&A                | 624001         | Sits                                  |
| Contractual Services          | Contractual 1150752624001}151796Sits |                | IDC not allowed                       |