

**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