

SAP G/L Accounts	Short Title	Explanation	Allowed on grants
530019	Domestic Travel	Appropriate expenditures for domestic travel according to Travel Regulations, Business Procedures Manual E-5-1 to be used in conjunction with TRIP	Yes - with Travel budget
530039	Foreign Travel	Appropriate expenditures for foreign travel according to Travel Regulations, Business Procedures Manual E-5-1 to be used in conjunction with TRIP	Yes - with Travel budget *restrictions apply
530110	Analysis and Laboratory Services	Analysis, diagnostic, or laboratory services in conjunction with research, teaching or patient care.	Yes - falls under DCE
530139	Advertising	Advertising media includes magazines, newspapers, radio and television, direct mail, exhibits, electronic or computer transmittals, and the like-except publications. The only allowable advertising costs for grants are those which are solely for: (1) The recruitment of personnel required by the non-Federal entity for performance of a Federal award; (2) The procurement of goods and services for the performance of a Federal award; (3) The disposal of scrap or surplus materials acquired in the performance of a Federal award except when non-Federal entities are reimbursed for disposal costs at a predetermined amount; or (4) Program outreach and other specific purposes necessary to meet the requirements of the Federal award.	Yes - falls under DCE
530191	Workshop and Conference Payments	A conference is defined as a meetings, retreat, seminar, symposium, workshop or event. In terms of a sponsored project, the primary purpose must be to the dissemination of technical information to non-employees and is necessary and reasonable for successful performance under the award. Allowable conference costs may include rental of facilities, costs of meals and refreshments, local transportation and other items incidental to such conferences unless restricted by the terms and conditions of the Federal award. Payments to individuals, working lunches or employees meals are not allowable. Discretion and judgment must be exercised in ensuring that the conference costs are appropriate, necessary and managed in a manner to minimize costs to the Federal award.	Yes - falls under DCE
530192	Professional Contract Services	Services provided by independent contractors who are not consultants, visiting speakers, or subcontractors.	Yes - falls under DCE
530401	Freight and Other Transportation	Charges for freight, railway express, UPS, Fedex, priority mail, local truck or hauling service, not included in acquisitions costs of goods.	Yes - falls under DCE
530402	Postage	Costs of postal cards, stamps, stamped envelopes, parcel post, postage meters.	No

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530503	Registration Fees	Registration fees for local meeting paid to sponsor or reimbursed to employee. Registration fees while in travel status are paid only from codes 3011, 3012, or 3014.	Yes - falls under DCE
531201	Printing	Charges for all printing services excluding printing supplies, duplicating services and forms. For sponsored projects, costs of manuscripts, manuals, and large reports can be direct charged as special circumstances are involved as this code is classified	Yes - falls under DCE
531202	Duplicating	Charges for duplicating services and supplies. This includes rental costs for copiers and other duplicating equipment. Duplicating expenses from the duplicating service center are included but printing services and forms are excluded.	Yes - falls under DCE
531204	Publications	Charges for production of departmental/university publications issued for promotional and publicity purposes. (For subscriptions, see code 3618.)(Also see code 3313 - Books and Pamphlets.)	Yes - falls under DCE
533024	Exterminating Services	Cost of maintenance services - exterminating	No
533030	Maintenance and Repair of Equipment	Costs of repair for all general purpose equipment, except for office equipment, code 3456, including all parts and labor. See code 3458 for scientific equipment.	No
533043	Maintenance and Repair of Vehicles	Purchase of tires, batteries, license plates, and expendable repairs (e.g., gaskets, auto light bulbs, engine heads, piston, rings.)	No
533044	Maintenance and Repair of Scientific Equipment	Cost of maintenance and repair of scientific or technical equipment used in research, etc. Directly charge when exclusively used on a sponsored project or a proportional benefit can be established and supported by departmental documentation.	Yes - falls under DCE
534040	Rental of Gas Cylinders	Payment for renting of gas cylinders.	Yes - falls under DCE
534042	Rental and Leases - Equipment	Rental fees for general purpose equipment other than data processing equipment, (e.g., typewriters, calculators, adding machines, diesel equipment). See code 3512 for Rent and Leases of Scientific Equipment.	No
534043	Rental and Leases of Scientific Equipment	Rental fees/leases of scientific or technical equipment used in research, etc. Directly charge when exclusively used on a sponsored project or a proportional benefit can be established and supported by departmental documentation.	No
535018	Dues and Membership - Individual	Payment of a membership in any business, technical, professional, civic or community organization is unallowable on a sponsored project unless prior sponsor approval was received.	No
535025	Subscriptions	Payment of institutional subscriptions to business, professional, and technical periodicals.	No

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535205	Technical Software/Licenses and Supplies	Purchase of licenses, cds, diskettes, portable drives, etc. This is allowable in grants.	Yes - falls under DCE
535206	Administrative Data Processing Supplies	Purchase of continuous paper, cards, labels, ribbons, magnetic tape, toner or ink cartridges and other expendable supplies.	No
540302	Agricultural Supply - Tools	Purchase of tools used in the field for agriculture.	Yes - falls under DCE
540303	Agricultural and Botanical Supplies- Seeds	Purchase of seeds	Yes - falls under DCE
540304	Agricultural and Botanical Supplies - Fertilizer	Purchase of Fertilizer	Yes - falls under DCE
540308	Audio and Visual Supplies	Purchase of audio tapes, video tapes, transparencies, projector bulbs, motion picture films, projector screens, photographic supplies, etc.	Yes - falls under DCE
540309	Awards and Trophies	Purchase of awards, service pins, athletic trophies, etc.	No
540311	Chemicals and Laboratory Supplies	Purchase of laboratory and testing supplies, chemicals, glassware, metals, plastics, supplies for home economics classes, and other expendable supplies.	Yes - falls under DCE
540312	Classroom and Teaching Supplies	Purchase of books, periodicals, examination materials and supplies, chalk, pointers, artists supplies, and other expendable supplies used directly in teaching.	Yes - falls under DCE
540313	Clothing and Uniform Purchases	Purchase of safety clothing, surgeon gowns, baby clothing, hospital uniforms, police uniforms, drapery material, upholstery material, yarn goods, costumes, etc., (for uniform rental use object code 3621.)	No
540314	Component Parts for Constructing Equipment	Purchase of supplies and parts used in constructing a piece of equipment.	Yes - falls under DCE
540317	Diesel Fuel	Purchase of fuel for diesel powered equipment.	No
540324	Gases	Purchase of gases such as compressed air, oxygen, acetylene, nitrogen, helium, cycle-propane, etc.	Yes - falls under DCE
540325	Gasoline	Purchase of gasoline.	Yes - falls under DCE
540334	Office Supplies	Purchase of sundries used in the operation of an office. (e.g., stationery, pens and pencils, file folders, ribbons, typing elements, and accounting pads.)	No
540342	Vehicle Lubricants	Purchase of motor oils, fluids, grease, and other lubricants used on vehicles and equipment.	No
540347	Meals and Refreshments	Meals and refreshments for university employee and student functions, other than official guests, recruitment, or travel, that are generally paid on discretionary accounts. Under Cost Accounting Standards this code is unallowable unless there is a special	No
540349	All Other Materials and Supplies	Purchase of all other expendable supplies and material not included in any other category.	No
540357	Furn/office equip<5K	Furniture, fixtures, and office equipment costing less than \$5,000 per item.	No

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540358	Comp/minor equip <5K	Computers, technology, and minor equipment costing less than \$5,000 per item.	Yes - falls under DCE
550030	Laboratory and Scientific Equipment	Purchase of all equipment used in research laboratories (e.g., microscopes, centrifuges, balances, electron microscopes), excluding laboratory casework. Limited to unit cost of \$5,000 or more.	Yes - with Equipment budget