

**APPENDIX A
FEDERAL GRANT SPEND RESTRICTIONS**

Spend Restriction: Federal Research/OSA/Career

Object Categories

Academic Salaries
Building Fixed Equipment
Facilities and Administration Expense
Moveable Equipment
Pooled Fringe Benefit Expense
Post Doc Salaries
Staff Salaries
Student Salaries
Sub Award

Spend Categories

SC041 Trainee Student Health Fee Remission
SC082 Staff Overtime
SC084 Affiliate Hospital Salary/Consulting Expense
SC138 Pooled Fringe Benefits
SC145 Affiliate Hospital Salary/Consulting Reimbursement
SC147 Consultant Services
SC148 Speaker Fee Services
SC149 Technical Consultant Service
SC150 Consultant Travel Expenses
SC152 Other Professional Services
SC156 Consumable Supplies
SC157 Classroom Supplies
SC159 Human Body Parts
SC160 Gasoline
SC161 Radionuclides
SC163 Chemicals
SC164 Laboratory Supplies
SC166 Photo & Illustration Supplies
SC167 Interpreter Services
SC168 Minor Equipment - Office or Other Use (Non IT)
SC169 Shuttle and Transportation Services (Non Travel)
SC172 Drugs & Medications
SC173 Copier Lease, Supply and Maintenance Expense
SC174 Fabrication, Materials and Labor
SC175 Minor Equipment - IT - Office Use (including computer, hardware, tablets, etc)
SC181 Conference Registration Fees
SC182 Job Training Classes/Seminars (on-line or off-site)
SC184 Medical and Clinical Supplies
SC186 Graphic Design Services
SC189 Pickup And Delivery
SC190 Temporary Employment
SC192 General and Other Services
SC193 Rental of Space - Internal/On Campus (Short Term)
SC194 Rental of Equipment - Misc.
SC195 Rental Deposits
SC197 Printing and Binding Services
SC198 Presort Mail Services
SC200 Publication of a Book
SC201 Publication in Professional Journal
SC202 Utilities (non Danforth Campus)

SC205 Bank Fees
SC206 Labor And Materials
SC208 Film Processing and Photography Services
SC212 Telephone Toll Calls
SC214 Computer Services
SC216 Computer Software License Fees
SC218 Marketing and Advertising Expenses
SC219 Employment Hiring Services (agency fees, test fees, etc)
SC220 Internal - Network Services - Medical School Campus
SC221 Clinical Services
SC222 Immigration Fees
SC223 Radioactive Waste Disposal
SC224 X-Ray Services
SC228 Relocation Services
SC235 Test Fees
SC238 Repairs To Office and Other Equipment (Non Lab or IT)
SC239 Repairs To Lab Equipment
SC240 Repairs To Computer Equipment
SC242 Hazardous Waste Disposal
SC252 Audio/Visual Media Supplies
SC254 Laboratory Services
SC263 Demineralization
SC267 Security Services
SC270 Storage-Off Campus Facility
SC312 Website Design and Other Web Services
SC335 Travel
SC336 Relocation Expense - Other Non-Employee
SC356 Facilities and Administration Expense
SC394 Replacement Parts for Trackable Business Assets
SC405 Consulting and Other Health Care Benefit Costs
SC460 Compressed Gases
SC461 Bulk Ethanol
SC498 Internal - Data Center Charges
SC502 Internal - End User Services - Other (FaxCom, OMSE Exams, etc.)
SC507 Internal - Network Services - Danforth Campus
SC512 Internal - Software Licensing
SC520 Building and Hardware Supplies
SC523 Relocation Expense - Student, Fellow, Trainee, Non-EE Researcher)
SC529 Honorarium
SC532 Minor Equipment - employee business use - (computer, hardware, tablets, mobile devices)
SC533 Minor Equipment - non- employee use (including student) - (computer, hardware, tablets, mobile devices)
SC536 Freight and Delivery Charges
SC570 Short Term Leased Equipment
SC582 Freelance Photography/Videography Services
SC587 Minor Equipment - Lab Use
SC626 Transfer to/from Unrestricted Funds to/from Restricted Funds

SC643 Museum and Art Supplies
SC644 Art Licensing, Copyright, and Other Usage Fees
SC786 Conference and/or Meeting Costs
SC957 Travel - Student/Post Doc Applicant Travel
SC1000 Repairs to Clinical Equipment

Pay Component Group

All Salary for Object Class Mapping - SPA

FEDERAL TRAINING GRANT SPEND RESTRICTIONS

Spend Restriction: Federal Training

Object Categories

A/R Pell Grant Awards
Facilities and Administration Expense
Moveable Equipment
Remission and Scholarships (Tuition Contra): Graduate Remission
Remission and Scholarships (Tuition Contra): Graduate Scholarships
Remission and Scholarships (Tuition Contra): Undergraduate Scholarship
Remission and Scholarships (Tuition Contra): Undergraduate Tuition Remission
Stipends
Study Abroad Paid to Other University (Tuition Contra)
Sub Award

Spend Categories

SC041 Trainee Student Health Fee Remission
SC138 Pooled Fringe Benefits
SC143 Staff/Faculty Undergraduate Tuition Assistance
SC144 Staff/Faculty Graduate Tuition Assistance
SC147 Consultant Services
SC148 Speaker Fee Services
SC149 Technical Consultant Service
SC150 Consultant Travel Expenses
SC156 Consumable Supplies
SC157 Classroom Supplies
SC159 Human Body Parts
SC160 Gasoline
SC161 Radionuclides
SC163 Chemicals
SC164 Laboratory Supplies
SC166 Photo & Illustration Supplies
SC167 Interpreter Services
SC168 Minor Equipment - Office or Other Use (Non IT)
SC172 Drugs & Medications
SC173 Copier Lease, Supply and Maintenance Expense
SC174 Fabrication, Materials and Labor
SC175 Minor Equipment - IT - Office Use (including computer, hardware, tablets, etc)
SC181 Conference Registration Fees
SC182 Job Training Classes/Seminars (on-line or off-site)
SC184 Medical and Clinical Supplies
SC186 Graphic Design Services
SC189 Pickup And Delivery
SC190 Temporary Employment
SC192 General and Other Services
SC193 Rental of Space - Internal/On Campus (Short Term)
SC194 Rental of Equipment - Misc.
SC195 Rental Deposits
SC197 Printing and Binding Services
SC198 Presort Mail Services
SC200 Publication of a Book
SC201 Publication in Professional Journal
SC202 Utilities (non Danforth Campus)
SC205 Bank Fees
SC206 Labor And Materials

SC208 Film Processing and Photography Services
SC212 Telephone Toll Calls
SC214 Computer Services
SC216 Computer Software License Fees
SC218 Marketing and Advertising Expenses
SC219 Employment Hiring Services (agency fees, test fees, etc)
SC220 Internal - Network Services - Medical School Campus
SC221 Clinical Services
SC222 Immigration Fees
SC223 Radioactive Waste Disposal
SC224 X-Ray Services
SC228 Relocation Services
SC231 Non Tuition Scholarships - Fellowships
SC232 Tuition Due to Other Schools - Student Only (not for study abroad)
SC233 Professional Memberships Dues
SC235 Test Fees
SC238 Repairs To Office and Other Equipment (Non Lab or IT)
SC239 Repairs To Lab Equipment
SC240 Repairs To Computer Equipment
SC242 Hazardous Waste Disposal
SC249 Office/Professional Use - Books (Technical, Other)
SC252 Audio/Visual Media Supplies
SC254 Laboratory Services
SC263 Demineralization
SC267 Security Services
SC270 Storage-Off Campus Facility
SC312 Website Design and Other Web Services
SC335 Travel
SC336 Relocation Expense - Other Non-Employee
SC356 Facilities and Administration Expense
SC394 Replacement Parts for Trackable Business Assets
SC460 Compressed Gases
SC461 Bulk Ethanol
SC498 Internal - Data Center Charges
SC502 Internal - End User Services - Other (FaxCom, OMSE Exams, etc.)
SC507 Internal - Network Services - Danforth Campus
SC512 Internal - Software Licensing
SC520 Building and Hardware Supplies
SC523 Relocation Expense - Student, Fellow, Trainee, Non-EE Researcher)
SC529 Honorarium
SC530 Stipends (One-Time, non-payroll)
SC532 Minor Equipment - employee business use - (computer, hardware, tablets, mobile devices)
SC533 Minor Equipment - non- employee use (including student) - (computer, hardware, tablets, mobile devices)
SC536 Freight and Delivery Charges
SC570 Short Term Leased Equipment
SC582 Freelance Photography/Videography Services
SC587 Minor Equipment - Lab Use
SC626 Transfer to/from Unrestricted Funds to/from Restricted Funds
SC643 Museum and Art Supplies
SC786 Conference and/or Meeting Costs
SC957 Travel - Student/Post Doc Applicant Travel
SC1000 Repairs to Clinical Equipment

Pay Component Group

NIH Child Care Stipend for Object Class Mapping - SPA

SHA for Object Class Mapping - SPA

SLE for Object Class Mapping - SPA

Stipend Additional Pay for Object Class Mapping - SPA

NON-FEDERAL GRANT SPEND RESTRICTION

Spend Restriction: Non-Federal

Object Categories

Academic Salaries
Building Fixed Equipment
Facilities and Administration Expense
Moveable Equipment
Pooled Fringe Benefit Expense
Post Doc Salaries
Staff Salaries
Student Salaries
Sub Award

Spend Categories

SC041 Trainee Student Health Fee Remission
SC082 Staff Overtime
SC084 Affiliate Hospital Salary/Consulting Expense
SC107 Academic Bonus Salaries
SC139 Health Care Benefit Claims
SC141 Fringe Recovery – Non-Federal Benefits
SC145 Affiliate Hospital Salary/Consulting Reimbursement
SC147 Consultant Services
SC148 Speaker Fee Services
SC149 Technical Consultant Service
SC150 Consultant Travel Expenses
SC152 Other Professional Services
SC156 Consumable Supplies
SC157 Classroom Supplies
SC158 Office Supplies
SC159 Human Body Parts
SC160 Gasoline
SC161 Radionuclides
SC163 Chemicals
SC164 Laboratory Supplies
SC166 Photo & Illustration Supplies
SC167 Interpreter Services
SC168 Minor Equipment - Office or Other Use (Non IT)
SC172 Drugs & Medications
SC173 Copier Lease, Supply and Maintenance Expense
SC174 Fabrication, Materials and Labor
SC175 Minor Equipment - IT - Office Use (including computer, hardware, tablets, etc)
SC177 Janitorial & Housekeeping Supply
SC181 Conference Registration Fees
SC182 Job Training Classes/Seminars (on-line or off-site)
SC184 Medical and Clinical Supplies
SC186 Graphic Design Services
SC189 Pickup And Delivery
SC190 Temporary Employment
SC192 General and Other Services
SC193 Rental of Space - Internal/On Campus (Short Term)
SC194 Rental of Equipment - Misc.
SC195 Rental Deposits
SC196 Postage

SC197 Printing and Binding Services
SC198 Presort Mail Services
SC200 Publication of a Book
SC201 Publication in Professional Journal
SC202 Utilities (non Danforth Campus)
SC205 Bank Fees
SC206 Labor And Materials
SC208 Film Processing and Photography Services
SC210 Off Campus Event Rental
SC212 Telephone Toll Calls
SC214 Computer Services
SC216 Computer Software License Fees
SC217 License and Tax Fees
SC218 Marketing and Advertising Expenses
SC219 Employment Hiring Services (agency fees, test fees, etc)
SC220 Internal - Network Services - Medical School Campus
SC221 Clinical Services
SC222 Immigration Fees
SC223 Radioactive Waste Disposal
SC224 X-Ray Services
SC227 Sales Tax - MO
SC228 Relocation Services
SC231 Non Tuition Scholarships - Fellowships
SC232 Tuition Due to Other Schools - Student Only (not for study abroad)
SC233 Professional Memberships Dues
SC235 Test Fees
SC238 Repairs To Office and Other Equipment (Non Lab or IT)
SC239 Repairs To Lab Equipment
SC240 Repairs To Computer Equipment
SC242 Hazardous Waste Disposal
SC249 Office/Professional Use - Books (Technical, Other)
SC252 Audio/Visual Media Supplies
SC253 Cellular Phone Fees and Services
SC254 Laboratory Services
SC263 Demineralization
SC267 Security Services
SC269 Shredding And Recycling
SC270 Storage-Off Campus Facility
SC312 Website Design and Other Web Services
SC335 Travel
SC336 Relocation Expense - Other Non-Employee
SC356 Facilities and Administration Expense
SC394 Replacement Parts for Trackable Business Assets
SC460 Compressed Gases
SC461 Bulk Ethanol
SC496 Non-Study Participant (Gift Card in lieu of cash payment)
SC498 Internal - Data Center Charges
SC502 Internal - End User Services - Other (FaxCom, OMSE Exams, etc.)
SC507 Internal - Network Services - Danforth Campus
SC512 Internal - Software Licensing
SC520 Building and Hardware Supplies
SC523 Relocation Expense - Student, Fellow, Trainee, Non-EE Researcher)
SC526 Sales Tax - Other Payments
SC527 VAT Tax

SC529 Honorarium
SC532 Minor Equipment - employee business use - (computer, hardware, tablets, mobile devices)
SC533 Minor Equipment - non- employee use (including student) - (computer, hardware, tablets, mobile devices)
SC536 Freight and Delivery Charges
SC570 Short Term Leased Equipment
SC582 Freelance Photography/Videography Services
SC587 Minor Equipment - Lab Use
SC626 Transfer to/from Unrestricted Funds to/from Restricted Funds
SC643 Museum and Art Supplies
SC644 Art Licensing, Copyright, and Other Usage Fees
SC724 Federal Withholding Tax (Non-Payroll)
SC748 Conversion Budget - Cost Sharing (aka BU50)
SC786 Conference and/or Meeting Costs
SC957 Travel - Student/Post Doc Applicant Travel
SC1000 Repairs to Clinical Equipment

Pay Component Group

All Salary for Object Class Mapping - SPA

ICTS-NON TRAVEL SPEND RESTRICTIONS

Spend Restriction: ICTS-non travel

Object Categories

Spend Category Hierarchies
Academic Salaries
Building Fixed Equipment
Facilities and Administration Expense
Moveable Equipment
Post Doc Salaries
Staff Salaries
Student Salaries
Sub Award

Spend Categories

SC041 Trainee Student Health Fee Remission
SC084 Affiliate Hospital Salary/Consulting Expense
SC138 Pooled Fringe Benefits
SC145 Affiliate Hospital Salary/Consulting Reimbursement
SC147 Consultant Services
SC148 Speaker Fee Services
SC149 Technical Consultant Service
SC150 Consultant Travel Expenses
SC156 Consumable Supplies
SC157 Classroom Supplies
SC159 Human Body Parts
SC160 Gasoline
SC161 Radionuclides
SC163 Chemicals
SC164 Laboratory Supplies
SC166 Photo & Illustration Supplies
SC167 Interpreter Services
SC168 Minor Equipment - Office or Other Use (Non IT)
SC172 Drugs & Medications
SC173 Copier Lease, Supply and Maintenance Expense
SC174 Fabrication, Materials and Labor
SC175 Minor Equipment - IT - Office Use (including computer, hardware, tablets, etc)
SC184 Medical and Clinical Supplies
SC186 Graphic Design Services
SC189 Pickup And Delivery
SC190 Temporary Employment
SC192 General and Other Services
SC193 Rental of Space - Internal/On Campus (Short Term)
SC194 Rental of Equipment - Misc.
SC195 Rental Deposits
SC197 Printing and Binding Services
SC198 Presort Mail Services
SC199 Catering Services
SC200 Publication of a Book
SC205 Bank Fees
SC206 Labor And Materials
SC208 Film Processing and Photography Services
SC212 Telephone Toll Calls

SC214 Computer Services
SC216 Computer Software License Fees
SC218 Marketing and Advertising Expenses
SC219 Employment Hiring Services (agency fees, test fees, etc)
SC220 Internal - Network Services - Medical School Campus
SC221 Clinical Services
SC222 Immigration Fees
SC223 Radioactive Waste Disposal
SC224 X-Ray Services
SC228 Relocation Services
SC238 Repairs To Office and Other Equipment (Non Lab or IT)
SC239 Repairs To Lab Equipment
SC240 Repairs To Computer Equipment
SC242 Hazardous Waste Disposal
SC252 Audio/Visual Media Supplies
SC254 Laboratory Services
SC263 Demineralization
SC267 Security Services
SC270 Storage-Off Campus Facility
SC312 Website Design and Other Web Services
SC336 Relocation Expense - Other Non-Employee
SC356 Facilities and Administration Expense
SC394 Replacement Parts for Trackable Business Assets
SC439 Patient Related Cell Storage
SC460 Compressed Gases
SC461 Bulk Ethanol
SC496 Non-Study Participant (Gift Card in lieu of cash payment)
SC498 Internal - Data Center Charges
SC507 Internal - Network Services - Danforth Campus
SC520 Building and Hardware Supplies
SC523 Relocation Expense - Student, Fellow, Trainee, Non-EE Researcher)
SC532 Minor Equipment - employee business use - (computer, hardware, tablets, mobile devices)
SC533 Minor Equipment - non- employee use (including student) - (computer, hardware, tablets, mobile devices)
SC536 Freight and Delivery Charges
SC587 Minor Equipment - Lab Use
SC626 Transfer to/from Unrestricted Funds to/from Restricted Funds
SC643 Museum and Art Supplies
SC786 Conference and/or Meeting Costs

Pay Component Group

All Salary for Object Class Mapping - SPA

ANIMALS & HUMANS SPEND RESTRICTIONS

Spend Restriction: Animals

Object Categories

Spend Categories

SC293 Animal(s)
SC294 Animal Drugs and Medications
SC295 Animal Care and Boarding
SC296 Animal Surgery Services
SC297 Animal Supplies (non food and bedding)
SC298 Animal Lab Test Fees
SC299 Animal Food
SC300 Animal Bedding
SC752 Animal Supplies and Services (Internal Charges)

Note: Requires IACUC approval.

Spend Restriction: Patient Related Expense

Spend Categories

SC191 Study Participant/Human Subject
SC259 Patient Assistance (Taxable)
SC315 Patient Care Expense
SC316 Outpatient Expenses
SC317 Patient Dietary Supplies
SC439 Patient Related Cell Storage
SC443 Patient Related General Services
SC444 Patient Related Insurance on Persons
SC445 Patient Related Lab Services-Research
SC446 Patient Related Lab Testing
SC456 Patient Related Test Fees
SC459 Patient Related Travel Expenses
SC785 On Campus Meals and Snacks
SC803 Study Participant Favors (Non-Monetary)
SC851 Study Participant Gift Card Purchases

Note: Requires IRB approval.

Spend Restriction: Participant Costs - IRB Exempt

Spend Categories

SC440 Patient related computer software license fees
SC446 Patient Related Lab Testing
SC459 Patient Related Travel Expenses
SC496 Non-Study Participant (Gift Card in lieu of cash payment)
SC874 Participant Costs - No IRB Needed

Note: Requires confirmation IRB not required with a no humans letter or HRPO exemption letter.

ADMINISTRATIVE COSTS SPEND RESTRICTIONS

Note: Adding these Spend restrictions requires the submission of an ACE form.

Spend Restriction: Books

Spend Categories

SC249 Office/Professional Use - Books (Technical, Other)

SC277 Library Acquisitions Electronic Journals

SC278 Library Acquisitions Reprint

SC279 Library Acquisitions Electronic Databases

SC280 Library Acquisitions Electronic Books

SC281 Library Acquisitions Monographs-Printed

SC282 Library Acquisitions Serials-Printed

SC283 Library Acquisitions Continuations

Spend Restriction: Data Lines & Telephone Equipment

Spend Categories

SC213 Telephone Equipment

SC253 Cellular Phone Fees and Services

Spend Restriction: Membership Dues

Spend Categories

SC233 Professional Memberships Dues

SC234 Accreditation Fees

Spend Restriction: Office Supplies

Spend Categories

SC158 Office Supplies

Spend Restriction: Postage

Spend Categories

SC196 Postage

Spend Restriction: Printer Supplies

Spend Categories

SC179 Printer Cartridges

Spend Restriction: Subscriptions

Spend Categories

SC250 Subscriptions

Spend Restriction: Telephone Services

Spend Categories

SC211 Telephone Services

SC253 Cellular Phone Fees and Services

SC304 Internal - Telecommunications

SC505 Internal - Media Services - Medical Campus

OTHER SPEND RESTRICTIONS

Spend Restriction: Test Fees

Spend Categories

SC235 Test Fees

Spend Restriction: Alcoholic Beverages

Spend Categories

SC248 Alcoholic Beverages (non-travel)

Note: Must have agency approval.

Spend Restriction: Non-Tuition scholarships

Spend Categories

SC231 Non Tuition Scholarships - Fellowships

Spend Restriction: Salary Allocation Charge

Spend Categories

SC122 Salary Allocation Charge

Note: Used when moving cost shared/over the cap salaries to another grant via manual JR. Used on non-federal funds only.

Spend Restriction: Salaries and Fringe

Object Categories

Academic Salaries

Pooled Fringe Benefit Expense

Post Doc Salaries

Staff Salaries

Student Salaries

Spend Categories

SC082 Staff Overtime

Pay Component Group

All Salary for Object Class Mapping - SPA

Spend Restriction: Uniforms & Wearing Apparel

Spend Categories

SC170 Uniforms & Wearing Apparel

Spend Restriction: Tuition & Health Fees

Spend Categories

SC036 Graduate Fellowship

SC037 Graduate Scholarship

SC038 Undergraduate Tuition Remission

SC039 Graduate Tuition Remission

SC041 Trainee Student Health Fee Remission

SC047 Study Abroad Ugrad Tuition Paid to Other Universities

SC057 Study Abroad Ugrad Room/Board Paid to Other Universities

SC144 Staff/Faculty Graduate Tuition Assistance

SC188 Travel and Personal Accident Insurance

SC262 Study Abroad Ugrad Other Fees Paid to Other Universities

Spend Restriction: Off Campus Facilities Costs

Spend Categories

SC202 Utilities (non Danforth Campus)

SC210 Off Campus Event Rental

SC272 Long Term Leased Space

SC569 Short Term Leased Space
SC751 Rental of Space - Other Building Rent

Spend Restriction: Laundry

Spend Categories

SC215 Laundry Service

Spend Restriction: License & Tax Fees

Spend Categories

SC217 License and Tax Fees

Spend Restriction: Prizes, Awards, Scholarships & Donations

Spend Categories

SC171 External Donations and Contributions

SC230 Gifts, Prizes and Awards - Purchases

SC244 Prizes and Awards to Others (non-employees)

SC521 External Sponsorships

Spend Restriction: Stipends

Spend Categories

SC117 Undergraduate Stipend - Fellows/Trainees

SC118 Graduate Stipend - Fellows/Trainees

SC119 Post Doc Stipend - Fellows/Trainees

SC120 Fellow Stipend - Fellows/Trainees

SC383 Stipend - Health Allowance

Pay Component Group

SHA for Object Class Mapping - SPA

SLE for Object Class Mapping - SPA

Stipend Additional Pay for Object Class Mapping - SPA

Spend Restriction: Auto Insurance & Other

Spend Categories

SC183 Permit & Inspection Fees

SC837 Auto Insurance