

DIRECT CHARGES

Reference Guide for Cost Classifications of Research Expenses

Consulting (30-02, 30-03)

Charge Classification Options: Directly Chargeable only IF: Identified to a grant or specified group of grants, and supports the distinctive requirement of the grant(s).

Follow Existing Accounting Procedures, and when Charging is Direct, do the Following: (Options Offered if available):

Enter appropriate document (e.g., check request) on-line for grant # as approved by PI or designee describing the distinctive grant requirements on the document or use a trailing document (See General Accounting Manual Section G-18). Submit consultant form.

Lab Scientific Equipment or Replacement Parts (63-XX or 62-XX)

Charge Classification Options: Directly Chargeable only IF: Identified to a grant or specified group of grants, and supports the distinctive requirement of the grant(s).

Follow Existing Accounting Procedures, and when Charging is Direct, do the Following:

Enter appropriate document (e.g., purchase order) on-line for grant # as approved by PI or designee describing the distinctive grant requirements on the document or use a trailing document (See General Accounting Manual Section G-18). Submit screening certificate if > \$25,000.

Lab Services (35-80)

Charge Classification Options: Directly Chargeable only IF: Identified to a grant or specified group of grants, and supports the distinctive requirement of the grant(s).

Follow Existing Accounting Procedures, and when Charging is Direct, do the Following:

Enter appropriate document (e.g., interdepartmental order) on-line for grant # as approved by PI or designee and retain requisition form noting the grant # and signed by PI or designee. For Service Center charges, fee structure & documentation requirements are subject to the University's Service Center Policy. These items must be approved annually in advance by the Indirect Cost Department (935-5723)

Lab Supplies, Chemicals (34-XX) (see below for Office Supplies & Research Office Supplies)

Charge Classification Options: Directly Chargeable only IF: Identified to a grant or specified group of grants, and supports the distinctive requirement of the grant(s). Must be based on actual usage.

Follow Existing Accounting Procedures, and when Charging is Direct, do the Following:

Enter appropriate document (e.g., check request) or create stockroom log with date, grant # and signature of PI or designee, for grant # as approved by PI describing the distinctive grant requirements on the document or use a trailing document (See General Accounting Manual Section G-18).

Maintenance/Service Agreements (35-64, 35-65) Memberships [3] & Professional Dues, Assessments (35-57)

Charge Classification Options: Directly Chargeable only IF: Identified to a grant or specified group of grants, and the circumstances surrounding the costs are also unlike the normal circumstances for incurring that cost.

Follow Existing Accounting Procedures, and when Charging is Direct, do the Following:

Enter appropriate document (e.g., check request) on-line for grant # as approved by PI or designee describing the unlike circumstances for incurring that cost on the document or use a trailing document (See General Accounting Manual Section G-18).

Office Supplies [3] & Research Supplies (34-11, 34-03)

Charge Classification Options: Directly Chargeable only IF: Identified to a grant or specified group of grants,

and

the circumstances surrounding the costs are also unlike the normal circumstances for incurring that cost. Must be based on actual usage.

Follow Existing Accounting Procedures, and when Charging is Direct, do the Following:

Enter appropriate document (e.g., check request) on-line

OR

Create stockroom log with date, grant # and signature of PI or designee, for grant # as approved by PI or designee.

Photocopying (34-28)

Charge Classification Options: Directly Chargeable only IF: Identified to a grant or specified group of grants, and supports the distinctive requirement of the grant(s). Not Directly Chargeable IF: Related to administrative activities (e.g., mailing grant applications, regular correspondence or correspondence associated with grants administration).

Follow Existing Accounting Procedures, and when Charging is Direct, do the Following:

Enter appropriate document (e.g., interdepartmental Order) on-line for grant # as approved by PI or designee AND Use grant-specific auditron codes, OR Create a manual log with date, grant # and signature of PI or designee. For either mechanism describe the distinctive grant requirements on the document or use a trailing

Postage (35-12)

Charge Classification Options: Directly Chargeable only IF: Identified to a grant or specified group of grants,

and

the circumstances surrounding the costs are also unlike the normal circumstances for incurring that cost. Must be based on actual usage. Not Directly Chargeable IF: Related to administrative activities (e.g., mailing grant applications, regular correspondence or correspondence associated with grants administration).

Follow Existing Accounting Procedures, and when Charging is Direct, do the Following:

Enter appropriate document (e.g., interdepartmental Order) on-line for grant # as approved by PI or designee

OR

Create a manual log with date, grant # and signature of PI or designee. For either mechanism describe the unlike circumstances for incurring that cost on the document or use a trailing document (See General Accounting Manual Section G-18).

Publication Charges (35-17 or 35-18)

Charge Classification Options: Directly Chargeable only IF: Identified to a grant or specified group of grants, and supports the distinctive requirement of the grant(s).

Follow Existing Accounting Procedures, and when Charging is Direct, do the Following:

Enter appropriate document (e.g., check request) on-line for grant # as approved by PI or designee describing the distinctive requirements of the grant(s) on the document or use a trailing document (See General Accounting Manual Section G-18).

Reprints (34-23)

Charge Classification Options: Directly Chargeable only IF: Identified to a grant or specified group of grants, and supports the distinctive requirement of the grant(s).

Follow Existing Accounting Procedures, and when Charging is Direct, do the Following:

Enter appropriate document (e.g., check request) on-line for grant # as approved by PI or designee describing the distinctive requirements of the grant(s) on the document or use a trailing document (See General Accounting Manual Section G-18).

Service Contracts & Maintenance Agreements (35-64 or 35-65)

Charge Classification Options: Directly Chargeable only IF: Identified to a grant or specified group of grants, and supports the distinctive requirement of the grant(s). Not Directly Chargeable IF: Contract is for maintenance of administrative equipment or not associated with specific grant activities.

Follow Existing Accounting Procedures, and when Charging is Direct, do the Following:

Enter appropriate document (e.g., check request) on-line for grant # as approved by PI or designee describing the distinctive requirements of the grant(s) on the document or use a trailing document (See General Accounting Manual Section G-18). Retain copies of agreements with grant # and PI or designee authorization.

Shipping: Federal Express, UPS, Freight (35-03) (Does not refer to postage cost, see Postage below)

Charge Classification Options: Directly Chargeable only IF: Identified to a grant or specified group of grants, and supports the distinctive requirement of the grant(s). Not Directly Chargeable IF: Related to administrative activities (e.g., shipping grant applications or correspondence associated with grants administration). See Postage above

Follow Existing Accounting Procedures, and when Charging is Direct, do the Following:

Enter appropriate document (e.g., check request) on-line for grant # as approved by PI or designee

AND

Retain requisition forms noting grant # and signed by PI or designees,

OR

Retain shipping tickets with grant # noted and signed by PI or designee. For either mechanism describe the distinctive grant requirements on the document or use a trailing document (See General Accounting Manual Section G-18).

Subscriptions (35-76)

Charge Classification Options: Directly Chargeable only IF: Identified to a grant or specified group of grants, and supports the distinctive requirement of the grant(s).

Follow Existing Accounting Procedures, and when Charging is Direct, do the Following:

Enter appropriate document (e.g., check request) on-line for grant # as approved by PI or designee describing the distinctive requirements of the grant(s) on the document or use a trailing document (See General Accounting Manual Section G-18).

Telephone/FAX/ Data Lines [3] (35-30 or 35-32)

Charge Classification Options: Directly Chargeable only IF: Identified to a grant or specified group of grants, and

the circumstances surrounding the cost are also unlike the normal circumstances for incurring that cost. Not Directly Chargeable IF: Related to administrative activities (e.g., normal on-campus activities).

Follow Existing Accounting Procedures, and when Charging is Direct, do the Following:

Enter appropriate document (e.g., Interdepartmental Order) on-line for grant # as approved by PI or designee

AND

Use grant-specific auditor codes,

OR

Create a manual log with date, grant # and signature of PI or designee. For either mechanism describe the unlike circumstances for incurring that cost on the document or use a trailing document (See General Accounting Manual Section G-18).

Telephone/FAX (Long Distance) (35-31)

Charge Classification Options: Directly Chargeable only IF: Identified to a grant or specified group of grants, and supports the distinctive requirement of the grant(s). Must be based on actual usage. Not

Directly Chargeable IF: Calls are to agency personnel (e.g., Program Administrators, Grants Mgmt. Specialist).

Follow Existing Accounting Procedures, and when Charging is Direct, do the Following:

Enter appropriate document (e.g., Interdepartmental Order) on-line for grant # as approved by PI or designee

AND

Use grant-specific auditor codes,

OR

Create a manual log with date, grant # and signature of PI or designee. For either mechanism describe the distinctive grant requirements on the document or use a trailing document (See General Accounting Manual Section G-18).

Travel (36-XX)

Charge Classification Options: Directly Chargeable only IF: Identified to a grant or specified group of grants, and supports the distinctive requirement of the grant(s).

Follow Existing Accounting Procedures, and when Charging is Direct, do the Following:

Enter appropriate document (e.g., travel expense report) on-line for grant # as approved by PI or designee describing the distinctive requirements on the document or use a trailing document (See General Accounting Manual Section G-18).