

**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**

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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

## APPENDIX A-1

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  
SC507 Internal - Network Services - Danforth Campus  
SC520 Building and Hardware Supplies

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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

SC786 Conference and/or Meeting Costs

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**


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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)

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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  
SC507 Internal - Network Services - Danforth Campus  
SC520 Building and Hardware Supplies

## APPENDIX A-2

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  
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**

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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

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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



## APPENDIX A-3

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  
SC507 Internal - Network Services - Danforth Campus  
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  
SC724 Federal Withholding Tax (Non-Payroll)  
SC748 Conversion Budget - Cost Sharing (aka BU50)  
SC786 Conference and/or Meeting Costs  
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**


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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

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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

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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

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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

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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

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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.**

**ADMINISTRATIVE COSTS SPEND RESTRICTIONS**

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

**Spend Restriction: Books**

**Spend Categories**

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- 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**

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- SC213 Telephone Equipment
- SC253 Cellular Phone Fees and Services

**Spend Restriction: Membership Dues**

**Spend Categories**

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- SC233 Professional Memberships Dues
- SC234 Accreditation Fees

**Spend Restriction: Office Supplies**

**Spend Categories**

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- SC158 Office Supplies

**Spend Restriction: Postage**

**Spend Categories**

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- SC196 Postage

**Spend Restriction: Printer Supplies**

**Spend Categories**

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- SC179 Printer Cartridges

**Spend Restriction: Subscriptions**

**Spend Categories**

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- SC250 Subscriptions

**Spend Restriction: Telephone Services**

**Spend Categories**

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- SC211 Telephone Services

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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