

CHART OF ACCOUNTS

ALLOWABLE COSTS FOR INTERNALLY AND EXTERNALLY SPONSORED PROJECTS

TWO DIGIT FUND NUMBER DESIGNATION

FUND 14-INTERNALLY SPONSORED PROJECTS

FUND 21-PROJECTS FUNDED BY US DEPARTMENT OF EDUCATION

FUND 22-PROJECTS FUNDED BY THE STATE (ALL DEPARTMENTS)

FUND 23-PROJECTS FUNDED BY PRIVATE CORPORATIONS AND FOUNDATIONS

FUND 28-PROJECTS FUNDED BY NSF AND NIH and other FEDERAL AGENCIES OTHER THAN THE USDOE

5 DIGIT COST CENTER DESIGNATION

THE FIRST NUMBER OF THE 5 DIGIT COST CENTER IDENTIFIES THE COLLEGE THE FACULTY MEMBER IS FROM (FOR EXAMPLE A COST CENTER BEGINNING WITH A 1 DESIGNATES THAT THE FACULTY MEMBER BELONGS TO THE COLLEGE OF EDUCATION)

THE NEXT FOUR NUMBERS ARE DETERMINED BY USING THE NEXT AVAILABLE NUMBERS WITHIN THE COLLEGE

OBJECT		
CODE	DESCRIPTION	PROPER USE OF FUNDS
5021	PRINTING/OFFICE SUPPLIES	Duplication, Printed Materials, Office Supplies, Small Equipment (other than for research) with a value less than \$500. Object code cannot be used for externally funded research grants unless included in approved budget.
5023	EDUCATIONAL SUPPLIES	Books, textbooks, CDs, DVDs, research supplies. This should also be used for NSF funded projects as part of Participant Costs-Other.

OBJECT		
CODE	DESCRIPTION	PROPER USE OF FUNDS
5028	STUDENT TRAVEL	Undergraduate and Graduate Students enrolled full-time at Kean University. This should also be used for NSF funded projects which fund student travel as part of Participant Support Costs.
5029	MILEAGE REIMBURSEMENT	Reimbursed at \$.31/mile
5030	CONFERENCE TRAVEL	Academic Specialist, Full-Time Faculty and Staff.
5031	TELEPHONE	Only if approved by funding in original budget or budget revision.
5032	POSTAGE	Only if approved by funding in original budget or budget revision.
5034	COMPUTER SERVICES/SOFTWARE	Only if approved by funding in original budget or budget revision.
5036	PROFESSIONAL SERVICES	Honoraria, Consultants, External Evaluators, and Participant Fees
5037	ADVERTISING	Only if approved by funding in original budget or budget revision.
5038	RECEPTION	Food costs relating to workshops, conferences, symposia approved by the funding agency.
5039	SUBSCRIPTIONS/MEMBERSHIP DUES	Only if allowable by funding agency.
5041	REPAIR - EQUIPMENT	Repair and maintenance of research equipment
5044	RENTAL OF BUILDINGS AND GROUNDS	Rental of facilities for workshops, conferences, symposia approved by the funding agency
5060	SPECIAL PROJECTS	Sub-Contracts as approved by the funding agency

OBJECT		
CODE	DESCRIPTION	PROPER USE OF FUNDS
5076	EQUIPMENT-ALL OTHER	Office Equipment, Physical Plant, Furniture. Unallowable cost to externally funded projects.
5077	COMPUTER EQUIPMENT	Only if approved by funding in original budget or budget revision.
5084	INDIRECT COST	Only if allowable by funding agency.
5085	ADMINISTRATIVE COST	Only if allowable by funding agency.
5111	SALARY-ACADEMIC SPECIALIST	Includes research salaries
5112	SALARY-REGULAR/FULL-TIME EMPLOYEE	Includes research salaries
5113	SALARY-ADJUNCT FACULTY	Includes research salaries
5114	SALARY-GRADUATE ASSISTANT	Includes research salaries
5116	SALARY-FACULTY OVERLOAD/SUMMER SALARY	Includes research salaries
5118	SALARY-UNDERGRADUATE STUDENT AIDES	Includes research salaries
5120	STUDENT STIPENDS	Includes participant costs for NSF funded projects.
5147	SALARY-LABORATORY ASSISTANT (PART-TIME)	Research salary
5219	F.I.C.A	Includes payments for research salaries
5220	FRINGE BENEFITS	Includes payments for research salaries
8320	GRANTS-IN-AID	Tuition payments for Graduate Assistants and Scholarships

**PLEASE CONTACT THE GRANTS POST-AWARD ADMINISTRATOR WITH
ANY QUESTIONS at 7-3345**