

The University of Iowa
 Quick Reference for Sponsored Project Expenditures
 Last updated: 12/6/2016

Sponsored projects are to be charged directly for the types of direct costs that are 1) allowable under the terms and conditions of the sponsored agreement, 2) consistently treated as direct cost under like circumstances, 3) reasonable and necessary for the performance of the sponsored agreement, and 4) allocated based on the proportional benefit to the project.

The following list provides guidance on whether a particular type of cost that is reasonable and necessary for the performance of the agreement is treated as a direct cost of sponsored projects and under what circumstances it may be treated differently. The list is not intended to be all-inclusive and does not preclude the need to look at the terms of specific sponsored agreements. See The University of Iowa Accounting Code Manual for an entire list of types of costs (<http://www.bo.uiowa.edu/~glaccman/index.cfm?action=glaccman.iacct>).

Type of cost	GL Institutional Account Code	GL Institutional Account Code Description	FMS Category Code Description	Are these costs normally allowed to be charged directly to sponsored projects?	Additional considerations...
Advertising	6235	Other Services	OTHER	YES	Allowable to meet the requirements of the sponsored agreement. Examples: <ul style="list-style-type: none"> • Recruitment (see Recruitment) • Research subjects
Alcoholic beverages				NO	Unallowable as an entertainment expense.
Alterations and renovations	6260	Repair Maint Bldg and Land Improvements	ALTERATIONS AND RENOVATIONS	NO	Prior sponsor approval is required.
Alumni activities				NO	Costs incurred for, or in support of, alumni/ae activities and similar services are unallowable.
Animals	6120	Animals and Animal Supplies	ANIMALS AND ANIMAL SUPPLIES	YES	See UI Policy on use of animals: http://www.research.uiowa.edu/animal/ .
Bad debts	6410	Bad Debt Expense Net	COSTS CHARGED IN ERROR	NO	Bad debts, including losses arising from uncollectible accounts and other claims, related collection costs, and related legal costs, are unallowable.

Type of cost	GL Institutional Account Code	GL Institutional Account Code Description	FMS Category Code Description	Are these costs normally allowed to be charged directly to sponsored projects?	Additional considerations...
Building rental	6432	Rent Lease Of Facility Noncap	FACILITY RENTAL AND UTILITIES	NO	<p>Sponsored projects that are off-campus may be directly charge for the cost of space and building rental</p> <p>Building rental costs associated with events for conferences or other</p> <p>Rent may be charged in lieu of hotel (travel costs) for long term field work.</p>
Commencement and convocation costs				NO	Unallowable.
Communication costs					See: Cellular devices, Internet or cellular service, Long distance charges, or Telephone equipment and maintenance
Computer services	6215 6223 6266 6407	Internally – Provided Computing IT Outsourced Services IT Hardware Maintenance & Fees IT Software Maintenance & Fees	COMPUTER SERVICES	YES	Must be allocated according to direct benefit to the project.

Type of cost	GL Institutional Account Code	GL Institutional Account Code Description	FMS Category Code Description	Are these costs normally allowed to be charged directly to sponsored projects?	Additional considerations...
Computing Devices < \$5000	6081 6082 6083	Computers & Smart Devices Printers, Peripheral Devices Servers, Networking, Storage	SUPPLIES		<p>General purpose computers, especially laptops, are not normally allowed as direct charges.</p> <p>If direct charged, must be essential to the project and allocated according to direct benefit to the project.</p> <p>Should be included and justified in the sponsor budget. Otherwise, department must have documentation to justify. For more information, see UI policy: https://gao.fo.uiowa.edu/managing-grants-contracts/costing-considerations/computing-devices-%E2%80%93-guidelines-charging-externally</p>
Conference and convention registration fees	6405	Duties, Licenses and Misc. Fees	OTHER COSTS	YES	<p>For registration fees associated with conferences located on-campus, use institutional account 6405.</p> <p>For registration fees associated with conferences located off-campus, use the appropriate travel institutional account. See Travel.</p>

Type of cost	GL Institutional Account Code	GL Institutional Account Code Description	FMS Category Code Description	Are these costs normally allowed to be charged directly to sponsored projects?	Additional considerations...
Consultants	6202	Consultant Services	CONSULTANT SERVICES	YES	<p>See UI Policy & Procedure for Consultants (Professional Service Agreements): https://uiowa.edu/ap-purchasing/psa</p> <p>Consideration must include whether service can be performed more economically by direct employment rather than contracting.</p> <p>Intra-university consulting is unusual. Allowable only if:</p> <ul style="list-style-type: none"> • Consulting arrangement is specifically identified in the award notice OR approved in writing by the sponsor • Faculty is in another division/department • Work is in addition to regular responsibilities • Is essential to the project and cannot be provided by anyone supported directly from the project • Charge is appropriate considering the qualifications and normal charged of the consultant, and the nature of the services to be provided <p>Compensation for intra-university consulting must be paid directly to the individual. For consulting services provided by a department instead of individual, see UI Provided Services.</p>
Custodial services and supplies	6100	Custodial supplies	SUPPLIES	NO	Custodial supplies or services would normally be treated as F&A and not allowed as a direct cost to the project.
	6200	Prof and Non-Medical Services	OTHER		

Type of cost	GL Institutional Account Code	GL Institutional Account Code Description	FMS Category Code Description	Are these costs normally allowed to be charged directly to sponsored projects?	Additional considerations...
Defense and prosecution of criminal and civil proceedings, claims and patent infringement				NO	Unallowable.
Donations and contributions				NO	Unallowable.
Drugs	6130	Drugs	SUPPLIES	YES	
Dues and memberships – business, technical, professional organizations	6420	Memberships	OTHER	NO	Unallowable.
Dues and memberships – civic or community organization, social or dining club	6420	Memberships	OTHER	NO	Unallowable.
Entertainment				NO	Unallowable unless specific to project goals and explicit sponsor approval.
Equipment – Capital – General Purpose ¹	6730 6731	Non-IT Moveable Equipment-Capitalized IT Equip Capitalized >5K	EQUIPMENT	NO	Capitalized equipment (>\$5,000) for general purpose equipment (i.e. office equipment & furnishings, modular offices, printers, air conditioning equipment, motor vehicles, etc.) are normally treated as F&A and not allowed as a direct cost to the project. Some sponsors require prior approval of equipment.

Type of cost	GL Institutional Account Code	GL Institutional Account Code Description	FMS Category Code Description	Are these costs normally allowed to be charged directly to sponsored projects?	Additional considerations...
Equipment – Capital – Special Purpose ²	6730 6731	Moveable Equipment Capitalized IT Equip Capitalized >5K	EQUIPMENT	YES	<p>Capitalized equipment (>\$5,000) for special purposes (i.e. microscopes, x-ray machines, surgical instruments, and spectrometers, etc.) are allowable as direct costs provided they are required to meet the project aims.</p> <p>Some sponsors require prior approval of equipment.</p> <p>For grants and cooperative agreements with NIH or an HHS Operating Division as the prime sponsor: The purchase of a piece of equipment that exceeds \$25,000 could indicate a change of scope if that piece of equipment is not included in the budget, even if the purchase price is prorated between awards and less than \$25,000 is charged to each award.</p>
Equipment - Non-capital - General Purpose	6085	Equip Purchases Non Capital	SUPPLIES	NO	<p>Non-capitalized equipment (<\$5,000) that is used for general purposes (computers, printers, chairs, etc.) are normally treated as F&A and not allowed as a direct cost to the project.</p> <p>For machines used to acquire, store, analyze, process and publish data/information electronically including printers, see Computing Devices.</p>
Equipment - Non-capital – Special Purpose	6085	Equip Purchases Non Capital	SUPPLIES	YES	<p>Non-capitalized equipment (<\$5,000) for special purposes are allowed as direct costs provided they are required to meet the project aims.</p> <p>For machines used to acquire, store, analyze, process and publish data/information electronically including printers, see Computing Devices.</p>

Type of cost	GL Institutional Account Code	GL Institutional Account Code Description	FMS Category Code Description	Are these costs normally allowed to be charged directly to sponsored projects?	Additional considerations...
Equipment maintenance and repair (including service agreements)	6265 6266	Repair Maint Equipment IT Hardware Main & Fees	OTHER	YES	Repair and maintenance of equipment that is specifically required to meet the project aims (i.e. is not general purpose) is allowable. If equipment is shared among several projects, costs should be prorated based on the use of the equipment and the period of time covered. Service agreements that extend past the end of the award should also be prorated accordingly.
Equipment rental	6430	Rentals and Leases Non Capital	RENTAL OF EQUIPMENT	YES	
Fees and licenses	6405	Duties, Licenses & Misc Fees	OTHER	YES	Allowable when cost directly benefits the project. For example, Immigration/VISA fees as part of recruiting costs. Software, non-capitalized (<\$500,000) should use institutional account 6080. For fees related to conferences or conventions, see Conference and convention registration fees.
Fines and penalties				NO	Unallowable.
Food	6137	Food and beverages	OTHER	NO	Food & beverages are not normally allowed. Certain types of awards may allow food, but must be specific to the purpose of the award and explicitly approved by the sponsor. Alcoholic beverages are not allowed. See UI Guidelines for Charging Food to Sponsored Projects . For food consumed while in travel status, see Travel.

Type of cost	GL Institutional Account Code	GL Institutional Account Code Description	FMS Category Code Description	Are these costs normally allowed to be charged directly to sponsored projects?	Additional considerations...
Food for research studies involving research subjects/patients	6125	Food for Instruction and Research	SUPPLIES	YES	Food items purchased to be used in laboratories as a “supply” should use institutional account 6115. See Laboratory supplies . Food provided as part of an event should use institutional account 6137. See Food category for allowability.
Freight & shipping	6245	Freight	OTHER	YES	For shipping related to project specific materials.
Fringe benefits			FRINGE BENEFITS	YES	Allowable in proportion to the amount of time or effort employees devote to project and paid in accordance with UI policies.
Goods for personal use				NO	Unallowable.
Honoraria	6200	Prof and Non-Medical Services	OTHER	NO	An honorarium that constitutes a payment for services rendered, such as a speaker’s fee, under a conference grant is allowable Research subjects or consultants should not be paid honoraria. See Research Subjects or Consultants for additional information.
Hospitalization costs	6205 6206 6207	Medical and Dental Services Medical Serv Inpatient Grants Medical Serv Outpatient Grants	MEDICAL SERVICES/ OUTPATIENT MEDICAL SERVICES/INPATIENT MEDICAL SERVICES/OUTPATIENT	YES	

Type of cost	GL Institutional Account Code	GL Institutional Account Code Description	FMS Category Code Description	Are these costs normally allowed to be charged directly to sponsored projects?	Additional considerations...
Housing	6432	Rent/Lease of Facility Noncap	FACILITY RENTAL AND UTILITIES	NO	May be appropriate on projects requiring team members to work at remote locations. Housing costs related to UI dormitories will be charged to 6235 Other Services
Insurance	6400	Insurance Premiums	OTHER	NO	May be allowable if required by sponsor.
Interest expense				NO	Unallowable.
Internet or cellular service	5990 5014 5214	Cell Phone Reimbursement Faculty Technology Allowance P&S Technology Allowance	OTHER SALARIES AND WAGES SALARIES AND WAGES	NO	Internet service and cell phone usage costs are normally charged as F&A and not allowed as a direct cost to the project. May be allowed for sponsored projects that are located off campus or when required to coordinate field work. In such cases the need for charging, must be approved by the sponsor. See UI Technology Allowance Policy: https://uiowa.edu/ap-purchasing/technology-policy . Approval must be obtained from Grant Accounting when submitting “Request for Technology Allowance Form”. For internet costs incurred while in travel status, see Travel .
Laboratory supplies	6115	Non Clinical Laboratory Supplies	SUPPLIES	YES	Items identified as office supplies, regardless of where they are used, should use institutional account 6070. See Office supplies .
Laundry expense	6225	Laundry and Dry Cleaning	OTHER	NO	May be allowed if specifically related to the project.
Lobbying costs				NO	Unallowable.
Long distance charges	6275	Telecommunication Variable Charges	OTHER	YES	If it specifically benefits the sponsored project and can be identified to the project. Should be supported with appropriate documentation.

Type of cost	GL Institutional Account Code	GL Institutional Account Code Description	FMS Category Code Description	Are these costs normally allowed to be charged directly to sponsored projects?	Additional considerations...
Losses on other sponsored agreements (cash deficits)				NO	Unallowable.
Materials, supplies, and fabricated parts	6080 6085 6115 6199	Software Purchases – Non Capitalized Equip Purchases – Non Capitalized Non-Clinical Laboratory Supplies Other Supplies	SUPPLIES	YES	Only materials and supplies required for the performance of a sponsored agreement should be charged as direct costs. Purchased materials and supplies shall be charged at their actual prices, net of applicable credits. Withdrawals from stores or stockrooms should be charged at their actual net cost under any recognized method of pricing inventory withdrawals, consistently applied. Items identified as office supplies, regardless of where they are used, should use institutional account 6070. See Office supplies .
Meals and coffee breaks					See Food
Medical supplies	6090	Medical Care Supplies	SUPPLIES	YES	Includes: <ul style="list-style-type: none"> • Clinical laboratory supplies • Surgical instruments • X-ray film Drugs should use institutional account 6130.
Motor vehicle rental	6058	Motor Vehicle Rental	FACULTY/ STAFF TRAVEL DOMESTIC	YES	As part of allowable travel costs. May be allowed for vehicles used in remote locations as required by the sponsored project. Fuel should use institutional account 6145.
Moving & relocation costs	6060	Moving	OTHER	NO	Some costs related to relocating may be allowable, but may require sponsor approval.

Type of cost	GL Institutional Account Code	GL Institutional Account Code Description	FMS Category Code Description	Are these costs normally allowed to be charged directly to sponsored projects?	Additional considerations...
Office supplies	6070	Office Supplies	SUPPLIES	NO	Office supplies are normally treated as F&A costs and not allowed to be charged to the project. Office equipment less than \$5,000 should use institutional account 6085 and is not normally allowed. See Equipment – Non Capitalized – General Purpose . Laboratory supplies should use institutional account 6115.
Other services	6235	Other Services	OTHER	YES	For services provided by UI departments, see UI provided services .
Other supplies	6199	Other Supplies	SUPPLIES	YES	Any miscellaneous supplies that are not specifically identified in another category. For example, microfilming, photography and graphic supplies. If direct charged, must be essential to the project and allocated according to direct benefit to the project.
Postage costs	6250	Postage	OTHER	NO	Postage costs are normally treated as F&A costs and not allowed as a direct cost to the project. Also, see Priority Mail .
Pre award costs				NO	Costs incurred prior to the effective date of the sponsored agreement are unallowable, unless allowed by sponsor agency's regulation or specific approval.
Printing, binding, publication, and reproduction	6210 6212	Publication Costs Copy Charges	PUBLICATIONS OTHER	YES	Reprints of manuscripts supported by award, scientific illustrative work and research subject recruitment. Printing of proposals is not allowable.
Shipping or freight costs	6245	Freight	OTHER	YES	For shipping related to project specific materials.

Type of cost	GL Institutional Account Code	GL Institutional Account Code Description	FMS Category Code Description	Are these costs normally allowed to be charged directly to sponsored projects?	Additional considerations...
Proposal/application preparation				NO	
Public relations				NO	Costs specifically required or necessary to communicate to the public about a federal sponsored agreement are allowed.
Recharge centers					See UI Provided Service.
Recruitment costs	6235	6235 Other Services	OTHER	YES	<p>“Help wanted” advertising and other costs associated with (for example, background checks) recruiting personnel.</p> <p>If direct charged, must be essential to the project and allocated according to direct benefit to the project.</p> <p>All costs must be consistent with UI policies.</p>
Remodeling	6260	Repair Maint Bldg and Land Improvements	ALTERATIONS AND RENOVATIONS	NO	Remodeling and alteration costs incurred for a specific sponsored project work area are allowable as a direct charge when such work has been approved in advance by the sponsoring agency.
Research subject payments	6240	Research Participation Subject	OTHER	YES	See UI Procedures and Regulations for Human Subjects: http://www.research.uiowa.edu/hso/
Salaries and wages of Administrative and Clerical staff	5xxx		SALARIES AND WAGES	NO	<p>Costs related to routine administrative activities are not normally allowed.</p> <p>Guidelines for Charging Clerical & Admin Salaries: https://gao.fo.uiowa.edu/managing-grants-contracts/costing-considerations/clerical-and-administrative-salaries-%E2%80%93-guidelines</p>

Type of cost	GL Institutional Account Code	GL Institutional Account Code Description	FMS Category Code Description	Are these costs normally allowed to be charged directly to sponsored projects?	Additional considerations...
Salaries and wages of Faculty, Graduate Research Assistants, Post Docs (FP01) and other Technical/Computer Support Staff	5xxx		SALARIES AND WAGES	YES	<p>Allowable in proportion to the amount of time or effort employees devote to the project and paid in accordance with UI policies.</p> <p>Includes technical and programmatic personnel (including temporary and student employees) necessary to meet the goals of the project.</p> <p>Summer salary: http://gao.fo.uiowa.edu/grant-and-contract-management/general-administration/guidance-faculty-summer-appointments-sponsored</p>
Service agreements					See Equipment maintenance and repair.
Service centers					See UI Provided Service.
Severance pay				YES	Only as required by UI policy.
Specialized service facility					See UI Provided Service.

Type of cost	GL Institutional Account Code	GL Institutional Account Code Description	FMS Category Code Description	Are these costs normally allowed to be charged directly to sponsored projects?	Additional considerations...
Stipends for Fellows, Scholars or Trainees	5610 (requires function 80) 5615 5640	Fellowship Students Faculty Research Training Post Doc Trainees (FP02) NOTE: Training appointments for Faculty are not common; contact Grant Accounting before establishing this type of appointment in the HR system.	TRAINEE STIPENDS	YES	When the intended purpose of the stipend is to support an individual so they can further their education, professional development and/or participate in a recognized training program, the costs are allowable only when this is the purpose of the sponsored agreement. For payments to individuals as the result of services rendered (i.e. the individual is an “employee” and expected to provide teaching, research, or some other service as a condition of employment), see Salaries and wages of Faculty, Graduate Research Assistants, Post Docs (FP01) and other Technical/Computer Support Staff.
Subawards or subcontracting costs	6230 6231	Subcontract Subject to F&A Subcontract Not Subject to F&A	SUB-CONTRACT PAYMENTS	YES	Costs associated with a formal agreement with another entity who provides substantive scientific or programmatic services. See UI Policies and Procedures on Subawards: https://research.uiowa.edu/dsp/subkmain
Subscriptions, books, periodicals, scores and monographs	6075	Books, Periodicals, Subscriptions – Non Library	SUPPLIES	NO	General resource materials are not normally allowed. When resource materials are specifically needed in order to adequately fulfill project requirements and are not readily available through the UI library, they may be charged to the project.
Supplies					See Laboratory supplies, Material, supplies and fabricated parts, Medical supplies, or Office supplies

Type of cost	GL Institutional Account Code	GL Institutional Account Code Description	FMS Category Code Description	Are these costs normally allowed to be charged directly to sponsored projects?	Additional considerations...
Telephone equipment (phones) and maintenance	6270	Telecommunications Fixed Charges	OTHER	NO	Local telephone costs are normally charged as F&A costs and not allowed as a direct cost to the project. For cellular or mobile devices see Computing Devices .
Trash collection				NO	May be an allowable cost for facilities located off campus.
Travel – Employees – domestic	6025 6026 6034 6035	In State Faculty/Staff Out State Faculty/Staff In State-Group/Team Out State-Group/Team NOTE: Group/Team travel codes should only be used when one individual is responsible for paying the expenses for an entire group.	FACULTY/ STAFF TRAVEL DOMESTIC	YES	Domestic travel for UI employees (including Graduate Research Assistants) that provide a direct benefit to the project. Including expenses for transportation, lodging, subsistence, and related items (including conference fees) incurred by individuals who are in travel status on official business of the institution paid in accordance with UI policies and sponsor restrictions. Motor vehicle rental should be coded as 6058.

Type of cost	GL Institutional Account Code	GL Institutional Account Code Description	FMS Category Code Description	Are these costs normally allowed to be charged directly to sponsored projects?	Additional considerations...
Travel – Employees - international	6027 6036	Foreign Faculty/Staff Foreign-Group/Team NOTE: Group/Team travel should only be used when one individual is responsible for paying the expenses for an entire group.	FACULTY/ STAFF TRAVEL FOREIGN	YES	<p>International travel for UI employees (including Graduate Research Assistants) that provide a direct benefit to the project.</p> <p>Many sponsors require approval for international travel.</p> <p>Including expenses for transportation, lodging, subsistence, and related items (including conference fees) incurred by individuals who are in travel status on official business of the institution paid in accordance with UI policies and sponsor restrictions.</p> <p>See UI travel policies regarding international travel: https://uiowa.edu/ap-purchasing/international-travel</p> <p>NOTE: All international travel must comply with the requirements of the Fly America Act. Anyone scheduling international travel that is federally funded, must ensure that all flights, where possible, are scheduled on U.S. flag carriers or on foreign air carriers that code share with a U.S. flag air carrier. It is highly recommended that international travel is booked through the University Preferred Travel Agencies. Costs that do not comply with Fly America cannot be charged to federal awards.</p> <p>Use the Fly America Act Waiver form to document exceptions.</p>

Type of cost	GL Institutional Account Code	GL Institutional Account Code Description	FMS Category Code Description	Are these costs normally allowed to be charged directly to sponsored projects?	Additional considerations...
Travel – Other	6040	In State-Consultant	CONSUL-TANT SERVICES	YES	<p>Domestic or international travel for others (e.g. consultant or visiting lecturer) that provide a direct benefit to the project.</p> <p>Many sponsors require approval for international travel.</p> <p>Including expenses for transportation, lodging, subsistence, and related items incurred by individuals who are in travel status on official business of the institution paid in accordance with UI policies and sponsor restrictions.</p> <p>See UI travel policies regarding international travel: https://uiowa.edu/ap-purchasing/international-travel</p> <p>NOTE: All international travel must comply with the requirements of the Fly America Act. Anyone scheduling international travel that is federally funded, must ensure that all flights, where possible, are scheduled on U.S. flag carriers or on foreign air carriers that code share with a U.S. flag air carrier. It is highly recommended that international travel is booked through the University Preferred Travel Agencies. Costs that do not comply with Fly America cannot be charged to federal awards.</p> <p>Use the Fly America Act Waiver form to document exceptions.</p>
	6041	Out State-Consultant			
	6050	In State-Recruit	OTHER		
	6051	Out State-Recruit			
	6055	In State-Other	OTHER		
	6056	Out State-Other			
	6057	Foreign-Other			

Type of cost	GL Institutional Account Code	GL Institutional Account Code Description	FMS Category Code Description	Are these costs normally allowed to be charged directly to sponsored projects?	Additional considerations...
Travel – Research Subjects	6045	In State Patient Subject	OTHER	YES	If research patient care is an approved activity of the sponsored project, the costs of transporting individuals participating in the research protocol to the site where services are being provided, including costs of public transportation, are allowable.
	6046	Out State Patient Subject			
Travel – Trainees	6030	In State-Trainee	TRAINEE TRAVEL DOMESTIC	YES	<p>Domestic or international travel for individuals in a recognized training program. Does not include Graduate Research Assistants.</p> <p>Including expenses for transportation, lodging, subsistence, and related items (including conference fees) paid in accordance with UI policies and sponsor restrictions.</p> <p>See UI travel policies regarding international travel: https://uiowa.edu/ap-purchasing/international-travel</p> <p>NOTE: All international travel must comply with the requirements of the Fly America Act. Anyone scheduling international travel that is federally funded, must ensure that all flights, where possible, are scheduled on U.S. flag carriers or on foreign air carriers that code share with a U.S. flag air carrier. It is highly recommended that international travel is booked through the University Preferred Travel Agencies. Costs that do not comply with Fly America cannot be charged to federal awards.</p> <p>Use the Fly America Act Waiver form to document exceptions.</p>
	6031	Out State-Trainee			
	6032	Foreign-Trainee NOTE: Graduate Research Assistants travel should be coded as 6025, 6026 or 6027.	TRAINEE TRAVEL FOREIGN		

Type of cost	GL Institutional Account Code	GL Institutional Account Code Description	FMS Category Code Description	Are these costs normally allowed to be charged directly to sponsored projects?	Additional considerations...
Tuition – Graduate Research Assistants	6350	Graduate Student Tuition Cost	TRAINEE TUTION	YES	<p>Graduate student tuition is allowable as a form of compensation (along with the other salary) when the student is performing activities necessary to the sponsored agreement.</p> <p>See Graduate College, Tuition Scholarships: http://www.grad.uiowa.edu/tuition-scholarships.</p> <p>The student must be appointed to the sponsored agreement and the amount of tuition must be pro-rated consistently if there are multiple funding sources.</p> <p>Some sponsors specifically disallow graduate student tuition.</p>
Tuition – Other	6305 6310	Tuition Mandatory Fees	TRAINEE TUTION	YES	Tuition costs and other student fees for an individual in a recognized training program are allowable only when the purpose of the sponsored agreement is to provide training.

Type of cost	GL Institutional Account Code	GL Institutional Account Code Description	FMS Category Code Description	Are these costs normally allowed to be charged directly to sponsored projects?	Additional considerations...
UI provided services	6218	UI Provided Service NOTE: some UI provided services have specific institutional account (i.e. Printing Services or Fleet Services)	OTHER	YES	<p>UI provided services are allowable when the unit is a recognized Service Center (or Recharge Center or Specialized Service Facility).</p> <p>Service Centers are established for the purpose of providing goods or services primarily to University customers and the costs of the services can be identified and billed to customers based on approved rates.</p> <p>If source documentation is not accessible in a central system, documentation to support the cost (e.g. date item/service purchased, purchase price, description of purchase/service) must be maintained by the unit purchasing the item/service.</p> <p>See UI Policies and Procedures on Service Centers: https://fa.fo.uiowa.edu/service-center-policy</p> <p>See information about UI Core Facilities: https://www.medicine.uiowa.edu/research.aspx?pageid=77</p>
Utilities	6280	Utilities	FACILITY RENTAL AND UTILITIES	NO	May be direct charged if facility is located off campus.
Visa costs				YES	See Fees and licenses

¹Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR 200) defines General Purpose equipment as equipment, which is not limited to research, medical, scientific or other technical activities. Examples include office equipment and furnishings, modular offices, telephone networks, information technology equipment and systems, air conditioning equipment, reproduction and printing equipment, and motor vehicles. See 200.48.

² Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR 200) defines Special Purpose equipment as equipment, which is used only for research, medical, scientific, or other technical activities. Examples of special purpose equipment include microscopes, x-ray machines, surgical instruments, and spectrometers. See 200.89.