



CLASS DESCRIPTIONS

Salaries

SAO	PS	Description
111	1110	<u>Salaries Regular</u> (80 hours per pay period) are segregated from WAE, severance and other intermittent salaries.
113	1112	<u>Salaries Part Time</u> WAE (wages-as-earned) and Intermittent salaries
114	1301	<u>Severance Pay</u>
115	1199	<u>Accrued Salaries</u> are based solely on regular (permanent) employees and displayed separately on the reports.

Leave

112	1185	<u>SAO Non Worked Pool</u> (SAO Leave Rate Applied)
116	1185	<u>SAO Non Worked Pool</u> (SAO Leave Rate Applied to Accrued Salaries)

Benefits

120	1230	<u>Pool Benefits</u> (SAO Benefits on Regular Salaries)
121	1230	<u>Pool Benefits</u> (SAO Benefits on Part Time Employees-FICA only) is segregated for tracking of benefits associated with WAE, severance and other intermittent salaries for individuals ineligible for full SAO benefits.
122	1299	<u>Accrued Benefits</u> are segregated from Pool Benefits in class (120/1230), although the same rate is applied. The accrued benefits are derived from the Accrued Salaries (115/1185) and SAO Non Work Pool (116/1185).

Travel

210	2111	<u>Travel Prior to FY97</u> (Foreign & Domestic)
211	2111	<u>Travel In USA</u> (Domestic)
212	2112	<u>Travel Outside the USA</u> (Foreign)
213	2120	<u>Local Travel</u> includes business mileage, parking, tolls, etc. for local trips.

Transportation

220	2212	<u>Transportation of Things</u> includes trucking of equipment or materials, invoiced separately from supplier invoices; FedEx or other air package delivery services and UPS or other ground transportation delivery services.
221	2215	<u>Relocation</u> includes approved costs for moving new or current employees.



Rental Payments

- 231 2321 Rental of Real Property includes rent and other charges paid to landlords of real property space occupied by SAO. Space includes office, laboratory, storage and observatories.
- 232 2344 Rental of Photocopy Machines includes the rental or lease payment, including page count charges, billed by the photocopy machine supplier.
- 233 2331 Voice Communications includes line and equipment charges from telephone companies for voice activity.
- 234 2334 Postage includes costs for postage machines and U.S. Postal Service charges.
- 235 2339 Fuel Utilities include charges for electric, gas, oil, water and other building related utilities.
- 237 2341 IT Rental (Hardware/Software) includes rental or lease of information technology, including hardware and software.
- 238 2349 Other Non-IT Equipment Rental includes rental of office equipment, gas supply tanks, or any other equipment rental.
- 239 2332 Data Communications Services includes line and equipment charges for data activity.

Printing and Reproduction

- 240 2410 Printing/Publication Page Charges includes costs associated with publication of SAO research in scientific journals.
- 241 2413 Printing/Photocopying includes costs of operating the Print Shop, such as paper and other supplies. Also includes costs of outside printing services. (excludes Print Shop machine rental-see class 232/2344)

Services

- 250 2526 Other Professional Services includes any other services not applicable to other codes, such as visa processing costs, recruitment advertising, software maintenance, etc. Also includes services purchased from Harvard University including Model Shop, personnel support, graduate students, etc.
- 251 2511 Advisory and Assistance Services-Non PSC (personal service contracts) involves payments made to a corporate entity for services performed to supplement the technical and scientific knowledge of SAO's personnel.
- 252 2571 IT Maintenance & Repair Contracts includes costs of annual maintenance contracts for computers and other equipment or labor and materials costs for equipment repairs.
- 253 2515 Non Benefit Tuition Pool includes costs of reimbursements to employees for completed continuing education courses.
- 254 2512 Training SI Mission Related includes fees associated with attendance at training seminars or conferences.



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- 255 2514 Technical & Administrative services for 1099 vendors reflects payments made to an individual for which a Form 1099 will be required at the end of the calendar year for services performed to supplement the technical and scientific knowledge of SAO's personnel.
- 256 2513 Central Engineering Services includes charges from the SAO Central Engineering department for services provided.
- 257 2525 IT Support Services (Non- Maintenance) – Costs of operation support contracts for IT hardware and software.
- 259 2520 Stipend Recipient includes payments made to SAO Predocs, Postdocs and Visiting Scientists.

Materials and Supplies

- 260 2615 Materials and Parts used in the construction, repair, or production of supplies, equipment, machinery, buildings, and other structures that do not extend the useful life of the asset.
- 261 2611 Office Supplies includes pencils, paper, calendar pads, notebooks desk trays, etc. items with little monetary value.
- 262 2613 Publications and Forms includes purchases of books, pamphlets, documents, newspapers, periodicals, journals, etc.
- 263 2620 IT Supplies includes computer related items (toner cartridges, software, memory cards, disks, tapes, battery packs and other items costing less than \$5,000.
- 264 3109 Office Equipment/ Telecommunications Equipment Non-Capitalized includes fax machines, calculators, etc.
- 265 2622 Fuel Supplies includes purchases of fuel for transportation equipment and laboratory gas supplies such as liquid helium, nitrogen, etc.
- 266 2623 Sensitive Items-Required Tags includes laptops, laser printers, cameras, computer and components with an acquisition cost of less than \$5,000

Equipment - General Guidelines

For an item to be classified as equipment (class 31xx tangible personal property) the acquisition cost must be \$5,000 or more. The acquisition cost should include but is not limited to the following costs; freight, taxes, and installation. If the equipment requisition purchase has an acquisition cost of less than \$5,000 the purchase requisition should be coded with class **264/3109 - Office Equipment/ Telecommunications Equipment Non-Capitalized - less than \$5,000**

- 311 3111 Transportation Equipment - Non-Capitalized includes passenger cars, dual-purpose vehicles, trucks and construction vehicles.
- 312 3107 Furniture and Fixtures - Non-Capitalized includes desks, storage/filing cabinets, laboratory furniture and other furniture and fixtures.

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- 313 3113 Instruments Non-Capitalized includes electronic equipment, measuring and testing instruments, including meters, oscilloscopes, wave analyzers, frequency counters, electronic power supplies, electrical motors and generators, etc.
- 314 3104 IT Equipment Non-Capitalized includes computers (micros, minis, mainframes, etc.) peripherals (disk storage systems, printers, etc.) and telecommunications equipment (routers, multiplexers, etc.) with an acquisition price of \$5,000 or more. (For Trust overhead and Federal purchases use class 331/3116).
- 315 3103 IT Software Non-Capitalized includes the purchase of operating or application software with an acquisition price of \$5,000 or more.
- 316 3115 Machinery Non-Capitalized includes vacuum pumps, optical tables, photographic equipment, metal working machinery, hand tools, refrigeration and materials handling equipment with an acquisition price of \$5,000 or more.
- 331 3116 IT Equipment Capitalized includes computers (micros, minis, mainframes, etc.), peripherals (disk storage systems, printers, etc.) and telecommunications equipment (routers, multiplexers, etc) with an acquisition price of \$5,000 or more. To be used with Trust overhead and Federal purchases.
- 317 3119 Deliverable Contract & Grant Equipment fitting any of the equipment descriptions which is deliverable to the funding agency under the terms of a contract or grant with an acquisition price of \$5,000 or more
- 332 3120 Equipment – Capitalized (Excludes IT Equipment, see class 314/3104 or 331/3116)
- 333 3112 Furniture Fixtures Capitalized
- 320 3220 Building Improvements & Renovations
- 320 3221 Construction In Progress
- 320 3223 Construction In Progress Design
- 271 2711 Commissions and Fees
- 430 4301 Interest and Dividends
- 431 4310 Internal Interest Expense
- 800 2717 Subcontracts an agreement with a vendor to provide for delivery of materials, equipment or services to SAO. To be classified under this code, part of the research or a specified deliverable is being performed by an outside entity, e.g. as a co-investigator or firm with whom we have entered into a "teaming agreement" that will provide a significant portion of the scientific instrumentation, etc. The key determinant is that the vendor contract entails assignment of a portion of the actual scope of work specified under the prime contractor program.
- 801 Non-Overhead Bearing Stipends.
- 805 2723 Research Grants (Subgrants) awarded for research related to the Chandra Observatory.

Indirect Costs

- 199 3520 Indirect Cost - Direct Operating Overhead Current Year
- 199 3521 Indirect Cost - Direct Operating Overhead Adj. Current Year
- 199 3522 Indirect Cost - Direct Operating Overhead Prior Year
- 25A 3530 Indirect Cost - Material Burden Overhead Current Year



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25A	3531	<u>Indirect Cost - Material Burden Overhead Adj. Current Year</u>
25A	3532	<u>Indirect Cost - Material Burden Overhead Prior Year</u>
25B	3510	<u>Indirect Cost - General and Admin Overhead Current Year</u>
25B	3511	<u>Indirect Cost - General and Admin Overhead Adj. Current Year</u>
25B	3512	<u>Indirect Cost - General and Admin Overhead Prior Year</u>
870		<u>Indirect Cost - Fiscal Year 1995 and prior</u>

Budget

860	<u>Budget Allotment for Contract and Grants</u>
380	<u>Budget Allotments for S&E and Overhead Funds (includes Proposal Prep. and IRD)</u>

9/13/2006

Comments or Questions? Contact [Financial Management Department](#)