

Sponsored Award Expenditure Type Matrix
Dec 2017

	A	B	C	D	E	F
1	Expenditure Type	Rolls Up To	Expenditure Definition	Usage	Restricted Expenditure Type	Chargeable to federal sponsored award?
2	Advertising	Materials and Supplies	Costs of advertising media; such media include magazines, newspapers, radio and television, direct mail, exhibits, electronic or computer transmittals and the like.	May be charged to federal sponsored awards only when costs are incurred for the following: 1) recruiting for a position; 2) the procurement of goods and services for the performance of an award; 3) the disposal of scrap or surplus materials acquired in the performance of a Federal award except when non-Federal entities are reimbursed for disposal costs at a predetermined amount; or 4) program outreach and other specific purposes necessary to meet the requirements of the Federal award.		Yes, to the extent the cost is allocable, allowable, and reasonable and the award is directly benefited, the charges comply with Uniform Guidance requirements, and there are no award restrictions.
3	Bi-Weekly Admin Staff	Staff Salaries	Salary costs for effort expended by administrative staff (i.e. those who support the administrative activities of Caltech) paid on a bi-weekly basis	Can be used on federal awards as long as the costs are consistent with the requirements outlined in the Uniform Guidance §200.413 (c). Costs should be included in approved award budget or written approval obtained from sponsor.	Yes - additional review of cost is performed by Post Award Administration	Yes, to the extent the cost is allocable, the award is directly benefited, consistent with the requirements outlined in the Uniform Guidance §200.413 (c), and costs have been included in approved award budget or written approval obtained from sponsor.
4	Bi-Weekly Research Staff	Staff Salaries	Salary costs for effort expended by research staff (i.e. those who support organized research projects) paid on a bi-weekly basis.	Can be used on sponsored awards.		Yes, to the extent the cost is allocable, allowable, and reasonable; the award is directly benefited, and there are no award restrictions.
5	Bi-Weekly Technical Staff	Staff Salaries	Salary costs for effort expended by technical staff (i.e. those who support the technical activities of Caltech) paid on a bi-weekly basis	Can be used on sponsored awards.		Yes, to the extent the cost is allocable, allowable, and reasonable; the award is directly benefited, and there are no award restrictions.
6	Computer Maintenance	Materials and Supplies	Service and materials costs incurred to maintain computers.	Use when necessary to maintain computer operations.		Yes, to the extent the cost is allocable, allowable, and reasonable; the award is directly benefited, and there are no award restrictions.

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7	Computer Software	Materials and Supplies	Computer costs associated with various packages, programs, routines, and symbolic languages that control the functioning of a system (excluding hardware and maintenance costs)	Use when purchasing software for a Caltech business use.		Yes, to the extent the cost is allocable, allowable, and reasonable; the award is directly benefited, and there are no award restrictions.
8	Consulting Fees	Materials and Supplies	Fees charged for professional or technical services by non-employees that are retained by Caltech			Yes, to the extent the costs are reasonable, allocable, the award is directly benefited, and there are no award restrictions. Usually specifically described in approved award budget.
9	Copying	Materials and Supplies	Costs related to photocopying and reproduction services	For Federal awards, can be used if budget has specific reference to copying and/or if the cost directly benefits the award.		Yes, when the award budget contains a specific reference to copying and/or when the cost directly benefits the project.
10	Document Fees	Materials and Supplies	Cost of miscellaneous allocable immigration fees	Used to cover short term visa fees.	Yes - additional review of cost is performed by Post Award Administration	Yes - when the fees are associated with a recruitment, are allocable, there are no award restrictions, and the costs meet the requirements of the Uniform Guidance (2 CFR 200). Typically, fees associated with premium, expedited or "rush" processing are unallowable unless specifically authorized by the sponsor in writing.
11	Document Fees - Unallocable	Materials and Supplies	Cost of visa fees that are not allocable	Used to cover premium processing visa fees; permanent immigration application costs.		No - unless award budget specifically includes such costs or written permission from sponsor is obtained
12	Dues - Allocable	Materials and Supplies	Dues charged by organizations that are allocable under applicable cost principles.	Used to cover dues costs; may be associated with attendance at conferences/meetings to disseminate technical information.	Yes - additional review of cost is performed by Post Award Administration	If dues are required in order to attend a conference or meeting, the expense must be included in the Travel Report. Typically an unallowable expense on federal awards.
13	Equipment - Caltech	Equipment-Caltech	Equipment where title is retained by Caltech and is to be carried as an asset under Caltech's capitalization policy	Use when Caltech obtains title, unit cost is \$5,000 or more (including freight and tax), has a useful life of 2 years or more, and is a stand alone asset.	Yes - additional review of cost is performed by Post Award Administration	Yes, to the extent the cost is allocable, allowable, and reasonable; the award is directly benefited, and there are no award restrictions.

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14	Equipment - Government	Equipment-Non-Caltech	Equipment where title is retained by the US government and tracked by Caltech.	Use when the US government retains title to items defined as equipment under the terms of the agreement.	Yes - additional review of cost is performed by Post Award Administration	Yes, to the extent the cost is allocable, allowable, and reasonable; the award is directly benefited, and there are no award restrictions. Typically used on JPL IAs.
15	Equipment - Other Owned	Equipment-Non-Caltech	Equipment where title is retained by others (excluding the US government) and tracked by Caltech.	Use when the non-federal sponsor retains title to items defined as equipment under the terms of the agreement.	Yes - additional review of cost is performed by Post Award Administration	Yes, to the extent the cost is allocable, allowable, and reasonable; the award is directly benefited, and there are no award restrictions.
16	Equipment Maintenance	Materials and Supplies	Service and materials costs incurred to maintain equipment (other than computers)	Use when equipment requires maintenance.		Yes, to the extent the cost is allocable, allowable, and reasonable; the award is directly benefited, and there are no award restrictions.
17	Fees	Materials and Supplies	Services performed by professionals (other than consulting)			Yes, to the extent the cost is allocable, allowable, and reasonable; the award is directly benefited, and there are no award restrictions.
18	Grad Assistantships	All Other Salaries	Salary costs for effort expended by graduate students	Used when charging to sponsored awards, PI discretionary funds and division teaching PTAs. Generates tuition remission; payment constitutes an employer-employee relationship.		Yes, to the extent the cost is allocable, allowable, and reasonable; the award is directly benefited, and there are no award restrictions.
19	Grad Fellowships	Student Aid	Stipend paid to graduate students under fellowships	Used when charging to federal training, non-federal, foundation, Caltech divisional, or departmental fellowship awards; does not constitute an employer-employee relationship. Will generate tuition remission.		Yes, allowable on federally-funded training awards. Usually this expenditure type is used on fellowship or scholarship type awards.
20	Honoraria	Materials and Supplies	Fees in recognition of a special service or distinguished achievement for which custom or propriety forbids a price to be set.	To recognize a special service or achievement for a non-employee; not chargeable to federal awards		No

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21	Human Research Participant	Materials and Supplies	Payment to an individual participating in research studies.	Must have an approved IRB protocol to utilize.		Yes, to the extent the cost is allocable, allowable, and reasonable; the award is directly benefited, there are no award restrictions, and an approved IRB protocol is in place.
22	Leased Equipment	Leased Equipment	Equipment lease payment on a capital lease	Not chargeable to sponsored awards; considered capital asset of Caltech. Use Rentals of Equipment expenditure type instead		No
23	Microelectronic chips	Materials and Supplies	Microelectronic chips manufactured by an outside vendor based on Caltech design and specifications	Can be used on sponsored awards.	Yes - additional review of cost is performed by Post Award Administration	Yes, to the extent the cost is allocable, allowable, and reasonable; the award is directly benefited, and there are no award restrictions.
24	Mtgs and Conf Exp - Allocable	Materials and Supplies	Costs incurred to pay for the cost of hosting local meetings and conferences.	This expenditure type is used for locally hosted conferences (within a 50 mile radius of Caltech). Costs of meetings and conferences for the dissemination of technical information are allowable. Allowable costs for hosting a conference include meals, transportation, rental of facilities, and other items incidental to such meetings or conferences. It should NOT be used when Caltech researchers or graduate students attend conferences more than a 50 mile radius from Caltech to disseminate research information - use one of the Travel expenditure types for those circumstances.		Yes, to the extent the cost is allocable and allowable, the award is directly benefited, and there are no award restrictions. Should not be used for costs associated with researcher travel to a conference outside of local area (beyond 50 mile radius); use only if hosting or attending a conference locally.
25	Mtgs and Conf Exp - Unallocable	Materials and Supplies	Costs incurred to pay for meetings and conferences that are unallocable under the applicable cost principles.	Costs of meetings and conferences that are not allocable under applicable cost principles, i.e. community, civic, or lobbying meetings.		No

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26	Monthly Admin Staff	Staff Salaries	Salary costs for effort expended by administrative staff (i.e. those who support the administrative activities of Caltech) paid on a monthly basis	Can be used on federal awards as long as the costs are consistent with the requirements outlined in the Uniform Guidance §200.413 (c). Costs should be included in approved award budget or written approval obtained from sponsor.	Yes - additional review of cost is performed by Post Award Administration	Yes, to the extent the cost is allocable, the award is directly benefited, consistent with the requirements outlined in the Uniform Guidance §200.413 (c), and costs have been included in approved award budget or written approval obtained from sponsor.
27	Monthly Research Staff	Staff Salaries	Salary costs for effort expended by research staff (i.e. those who support organized research projects) paid on a monthly basis.	Can be used on sponsored awards.		Yes, to the extent the cost is allocable, allowable, and reasonable; the award is directly benefited, and there are no award restrictions.
28	Monthly Technical Staff	Staff Salaries	Salary costs for effort expended by technical staff (i.e. those who support the technical activities of Caltech) paid on a monthly basis	Can be used on sponsored awards.		Yes, to the extent the cost is allocable, allowable, and reasonable; the award is directly benefited, and there are no award restrictions.
29	Mtgs - Participant Support	Materials and Supplies	Registration or conference fees associated with meetings, conferences, symposia, or training projects that are paid to, or on behalf of participants or trainees who are not employees of Caltech.	Exempt from indirect costs.		Yes, to the extent participant support costs are authorized in the award budget, are allocable, allowable, and reasonable; the award is directly benefited, and there are no award restrictions.
30	NTR Grad Assistantships	All Other Salaries	Graduate assistantship without tuition remission	Used for sponsored awards; paid as salaries and wages. Does not generate tuition remission.		Yes, to the extent the cost is allocable, allowable, and reasonable; the award is directly benefited, and there are no award restrictions.
31	NTR Grad Fellowships	Student Aid	Fellowship without tuition remission	Used typically for non-federal awards. Stipend - no employer-employee relationship; no staff benefits.		Yes, allowable on federal training awards. Usually this expenditure type is used on fellowships or scholarship type awards.
32	Other Internal Charges	Materials and Supplies	Charges from Caltech service organizations	Utilizes "WIC" to recharge expenditures.	Yes - charges from the Athenaeum to federal awards are reviewed by Post Award Administration	Yes, to the extent the cost is allocable, allowable, and reasonable; the award is directly benefited, and there are no award restrictions.
33	Publications	Materials and Supplies	Costs for electronic and print media, including distribution, promotion, general handling, and page charges for publishing research papers in professional journals.	May be charged to sponsored awards.		Yes, to the extent the cost is allocable, allowable, and reasonable; the award is directly benefited, and there are no award restrictions.

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34	Postdoctoral Fellowship	Stipends	Stipends paid to postdoctoral fellows who are recipients of NIH, NSF and NASA Fellowship awards	Used when charging specifically to federally-funded fellowships (training grants), foundation, or special postdoctoral fellowships. No staff benefits generated. No employer-employee relationship. Can only be used with training allowability schedule.		Yes, to the extent the cost is allocable, allowable, and reasonable; the award is directly benefited, and there are no award restrictions. Do not use this expenditure type if the fellow will be paid as an employee (obtaining staff benefits). Use the expenditure type Postdoctoral Scholar in those cases.
35	Postdoctoral Scholar Sal	Other Faculty Salaries	Salary costs for effort expended by postdoctoral scholars	Used when charging to most sponsored awards and PI discretionary funds. Generates staff benefits. Employer-employee relationship. Can be used with most allowability schedules.		Yes, to the extent the cost is allocable, allowable, and reasonable; the award is directly benefited, and there are no award restrictions.
36	Rentals of Equipment	Materials and Supplies	Equipment rental payment (on an operating lease not a capital lease).	Used on sponsored awards for charging rented equipment (as defined by regulation).		Yes, to the extent the cost is allocable, allowable, and reasonable; the award is directly benefited, and there are no award restrictions.
37	Res/Postdoctoral Fellows	Materials and Supplies	Fellowship stipends paid to research/postdoctoral scholars	Used when charging specifically to non-federal fellowship awards (training grants), foundation, or special postdoctoral fellowships. No staff benefits generated. No employer-employee relationship. Not on Federal Research allowability schedule.		No - use Postdoctoral Fellowship instead for federal training awards
38	Shipping Charges	Materials and Supplies	Costs incurred to deliver goods	Used to ship items.		Yes, to the extent the cost is allocable, allowable, and reasonable; the award is directly benefited, and there are no award restrictions.
39	Stipend - Participant Support	Stipends	Stipends paid on federal sponsored awards for participant or trainee support	Used for stipends that would be allowable on federal sponsored awards. Exempt from indirect costs.		Yes if included in the award budget, the cost is allocable, the award is directly benefited, and there are no award restrictions.

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40	Student Wages NB	All Other Salaries	Salary costs for effort expended by students who do not receive wages under the work study program	Payment for effort; employer-employee relationship; does not generate staff benefits.		Yes, to the extent the cost is allocable, allowable, and reasonable; the award is directly benefited, and there are no award restrictions.
41	Subcontracts - 1st 25K	Subcontracts	Used for the first \$25K of expenditures made by subawardees on sponsored awards when award is on MTDC base.			Yes, as long as subcontract is listed in approved award budget; if not in approved budget, sponsor approval required prior to charging costs in most cases.
42	Subcontracts - Over 25K	Subcontracts	Used for expenditures over \$25K made by subawardees on sponsored awards when award is on MTDC base.			Yes, as long as subcontract is listed in approved award budget; if not in approved budget, sponsor approval required prior to charging costs in most cases.
43	Supplies - Allocable	Materials and Supplies	Supplies that are allocable under applicable cost principles	Supplies that are necessary for the overall operation of Caltech.		Yes, to the extent the cost is allocable, allowable, and reasonable; the award is directly benefited, and there are no award restrictions.
44	Supplies - Unallocable	Materials and Supplies	Supplies that are not allocable under applicable cost principles	Supplies that may be business expenses of Caltech but not allocable to a sponsored award.		No
45	Travel - Domestic Allocable	Travel	Travel costs incurred for an individual on official Caltech business within the US that are allocable under applicable cost principles.	Costs must be allowable under Caltech's travel policy.		Yes, to the extent the cost is allocable, allowable, and reasonable; the award is directly benefited, and there are no award restrictions.
46	Travel - Non US Carrier	Travel	Air fare costs for travel on a non-US airline	Used on non-federal sponsored awards for international airfare costs on a non-US carrier that would be unallocable and unallowable on federal awards.		No
47	Travel - Domestic Unallocable	Travel	Travel costs incurred for an individual within the US that are not allocable under applicable cost principles.	Used for costs that would not be allowable on federal sponsored agreements - i.e. airline upgrades from economy to a higher class of service.		No

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48	Travel - Foreign	Travel	Travel costs incurred for an individual on official Caltech business outside the US.	Used for airfare on non-US carriers on federal awards when open skies agreement between US and country exists; foreign airline is code sharing with a US carrier (must use US Carrier code); or when a Fly America Act exception exists and has been approved	Yes - additional review of cost is performed by Post Award Administration	Yes, to the extent the cost is allocable, allowable, and reasonable; the award is directly benefited, and there are no award restrictions. Prior approval may be required otherwise.
49	Travel - Foreign Unallocable	Travel	Travel costs incurred for an individual on official Caltech business outside the US that are not allocable under applicable cost principles.	Used for costs that would not be allowable on federal sponsored agreements - i.e. airline upgrades from economy to a higher class of service.		No
50	Travel - Participant Support	Travel	Direct costs for subsistence or travel allowances associated with meetings, conferences, symposia, or training projects that are paid to, or on behalf of, participants or trainees who are not employees of Caltech.	Used for costs that would be allowable on federal sponsored awards related to meetings for participants. Exempt from indirect costs.		Yes if included in the award budget, the cost is allocable, allowable, and reasonable; the award is directly benefited, and there are no award restrictions.