DECISION TREE

COST

ICRX Cost?

NO
Normal Class

YES
ICRX Class "X"

Refer to Policy on ICRX Expenditures

Direct Cost?

YES
Direct Cost

Instruction / Dept. Research
Organized Research
Public Service
Specialized Service Facility

NO
Indirect Cost

Refer to Cost Accounting Standards

Library
Administrative
Plant Oper & Maint
Heating & Utilities CENTRAL ONLY

Other Sponsored Activity
Dept Admin
General Admin CENTRAL ONLY
Sponsored Projects Admin
Student Admin & Student Svcs

Other Institutional Activity