

## Required Transactions

### Cost Subsidy Option Journal Entries - Direct Cost Allocation (Example)

#### Subsidy (non-cash) Entries

#### Account Costs Transferred To for Expense Transfer

Direct Costs	Dr	Cr
Equipment rental / repairs / Maintenance	xxxxx	
Printing / Photocopying	xxxxx	
Program specific Consultants	xxxxx	
Program specific Computer Systems & Software	xxxxx	
Postage	xxxxx	
Telephone including Cell phones, Long distance, Voice mail, etc	xxxxx	
Travel	xxxxx	
Consultants	xxxxx	
Memberships	xxxxx	
Supplies	xxxxx	
Equipment	xxxxx	
Program related Awards, stipends, Honorariums	xxxxx	
Program Specific insurance	xxxxx	
<b>Cost Subsidy In (7508)</b>		Xxxxxx

#### Account Costs Transferred From

Direct Costs	Dr	Cr
Equipment rental / repairs / Maintenance		xxxxx
Printing / Photocopying		xxxxx
Program specific Consultants		xxxxx
Program specific Computer Systems & Software		xxxxx
Postage		xxxxx
Telephone including Cell phones, Long distance, Voice mail, etc		xxxxx
Travel		xxxxx
Consultants		xxxxx
Memberships		xxxxx
Supplies		xxxxx
Equipment		xxxxx
Program related Awards, stipends, Honorariums		xxxxx
Program Specific insurance		xxxxx
<b>Cost Subsidy Out (7108)</b>	Xxxxxx	

#### Charged Costs (subsidized)

Transaction detail for recording subsidized direct costs is provided here.

Costs being subsidized by the General Fund (or some other source) another fund may be recorded using JG transactions using the AC0208UG screen. **(See caution below for State Treasury Accounts)**

#### **Caution for State Treasury Accounts!**

If the account costs are being transferred to a State Treasury account and there are not sufficient expenses in MAPS object code 2N00 so that the transfer of costs will cause expenses in object code 2N00 to go negative, you will not be able to execute this with a JG transaction. You must then execute the transaction by processing an "N" flag \$0.00 CP transaction (AR0009UG screen). Debit the actual expense object codes and credit 7508.

## Required Transactions

### Cost Subsidy Option Journal Entries – Indirect Cost (example)

#### Subsidy (non-cash) Entries

##### Account Costs Transferred To:

	Dr	Cr
<b>Indirect Costs</b>		
Allocated Indirect Cost (7504)	xxxxx	
Cost Subsidy-In (7508)		Xxxxx

##### Account Costs Transferred From:

	Dr	Cr
Cost Subsidy-Out (7108)	xxxxx	
Allocated Indirect Cost (7504)		Xxxxx

#### Charged Costs (subsidized)

Transaction detail for recording subsidized indirect costs is provided here.

Costs being subsidized by another fund should be recorded using JG transactions using the AC0208UG screen.