**Detailed Descriptions of UNDG Expense Categories**

Description: Description: Description: Revised Harmonized Categories  
1. Staff and other personnel costs
2. Supplies, Commodities, Materials
3. Equipment, Vehicles and Furniture including Depreciation
4. Contractual Services
5. Travel
6. Transfers and Grants Counterparts
7. General Operating and Other Direct Costs                       
8. Indirect support costs


**Staff and other personnel costs:** Includes all related staff and temporary staff costs including base salary, post adjustment and all staff entitlements.

**Supplies, Commodities, Materials**: Includes all direct and indirect costs (e.g. freight, transport, delivery, distribution) associated with procurement of supplies, commodities and materials.  Office supplies should be reported as "General Operating".

**Equipment, Vehicles and Furniture including Depreciation**: For those reporting assets on UNSAS or modified UNSAS basis (i.e. expense up front) this would relate to all costs to put asset into service.  For those who do donor reports according to IPSAS this would equal depreciation for period.

**Contractual Services:** Services contracted by an organization which follow the normal procurement processes.  In IPSAS terminology this would be similar to exchange transactions.  This could include contracts given to NGOs if they are more similar to procurement of services than a grant transfer.

**Travel:** Includes staff and non-staff travel paid for by the organization directly related to a project.

**Transfers and Grants to Counterparts:** Includes transfers to national counterparts and any other transfers given to an implementing partner (e.g. NGO) which is not similar to a commercial service contract as per above.  In IPSAS terms this would be more similar to non-exchange transactions.

**General Operating and Other Direct Costs:** Includes all general operating costs for running an office.  Examples include telecommunication, rents, finance charges and other costs which cannot be mapped to other expense categories.

**Indirect Support Costs:** (No definition provided).