

Operating Expenses (0910-0934)

0910	SUPPLIES	Office consumables, instructional and laboratory supplies.
<p><i>Includes:</i> purchases <u>less than \$1000.00</u>.</p> <p>See object code 0924 Sponsored Project Supplies</p> <p>See object code 0916 Reproduction and Printing</p>		<p><i>Includes:</i> supplies with a cost less than \$1000 charged to all accounts EXCEPT sponsored project accounts (-5, -6, -7) i.e. stationery, forms, envelopes, express or freight charges relating to supplies, water cooler service, etc.</p> <p><i>Includes:</i> computer supplies, chemicals, glassware, lab animals. <u>See object code 0924 for charging sponsored project (-5, -6, -7) supplies.</u></p> <p>For sponsored project accounts (-5, -6, -7) object code 0910 includes ONLY office (desk) supplies charged on federal sponsored projects designated as "major projects" and on all non-federal sponsored projects.</p> <p>NOTE: Office (desk) supplies (i.e. stationery, pens, pencils, etc.) are unallowable as a direct charge on federal awards EXCEPT on awards designated as "major projects" by the Office of Sponsored Programs on the Charles River Campus and the Office of Research Administration on the Medical Campus.</p> <p><i>Excludes:</i> reproduction expenses (see object code 0916) such as duplicating, photos, microfilm, toner, photocopier paper.</p> <p>NOTE: See object code 0953 for items costing between \$1000-\$4,999.99.</p> <p>NOTE: See object codes 0930 and 0954 for items costing \$5000 or more.</p>
0911	TELECOMMUNICATIONS EQUIPMENT	<p><i>Includes:</i> installed telephone equipment plus Office of Telecommunications overhead.</p> <p>NOTE: Telephone equipment charges are <u>unallowable</u> as a direct charge on federal grants and contracts.</p>
0912	TELECOMMUNICATIONS USAGE	<p><i>Includes:</i> telephone message units, tolls, telegrams, cellular phone and paper usage.</p> <p>NOTE: Local telephone charges, telegrams, cellular phone and paper usage are <u>unallowable</u> as a direct charge on federal grants and contracts. Long distance charges are <u>allowable</u> as a direct charge on federal or non-federal projects as long as the charges are specifically identified with the project.</p>
0913	EQUIPMENT-RENTAL	Rental or lease of computers, business machines and other equipment.
<p><i>Includes:</i> operating and capital leases, daily rentals.</p> <p><i>Excludes:</i> reproduction and printing equipment.</p>		<p><i>Excludes:</i> lease of reproduction equipment (see object code 0916), repair and service agreements (see object code 0915).</p>

0914	POSTAGE & MAIL SERVICE	<p>Postage and expense for mailing using Boston University mail services and the United States postal system for normal mail services.</p> <p><i>Excludes:</i> payments for express mail service (see object code 0915) and freight/delivery expenses, which are charged with items of equipment (see object code 0930).</p> <p>NOTE: Stamps for mailing routine correspondence and Boston University mail service charges are <u>unallowable</u> as a direct charge on federal grants and contracts except on "major projects". For postage and Boston University mail service charges to be charged directly to federal grants and contracts by "major projects", the costs must be specifically identified with the project, explicitly budgeted in the proposal and not disallowed in the award notice.</p>
0915	<p>CONTRACTED SERVICES</p> <p><i>Includes:</i> companies, partnerships, and sole proprietorships that make their services available to the public. Examples are accounting, consulting, and advertising firms, temporary help agencies, equipment warranties and repairs. Also, for grants subject to facilities and administrative (formerly overhead) cost recovery, the first \$25,000.00 of a subcontract.</p> <p><i>Includes:</i> repair, warranty, and service agreements except those relating to reproduction and printing equipment (see object code 0916).</p> <p><i>Includes:</i> rental of buses, etc. for non-overnight travel.</p> <p><i>Excludes:</i> full and part-time employees; individuals teaching courses and seminars.</p> <p>See object code 0914 for Postage and Mail Service.</p>	<p><i>Includes:</i> persons such as lawyers, accountants, consulting, and advertising firms, express mail service, temporary help agencies, contractors, subcontractors, etc., who engage in independent trade, business, or profession in which they offer their services to the general public and are generally not employees. If the payer does not control the means and methods of accomplishing the result, the worker may be considered an independent contractor. Other distinguishing features of an independent contractor are:</p> <ul style="list-style-type: none"> • ability to hire, supervise and pay assistants, • can set own hours, • is paid by the job or straight commission, • has significant investment in facilities, and • has economic risk. <p><i>Excludes:</i> workers classified as employees either hired directly by Boston University or considered employees by the Internal Revenue Service according to their common law criterion. In most instances, an employee is usually someone who:</p> <ul style="list-style-type: none"> • must comply with instructions about when, where, and how to work, • has a continuing relationship with an employer, • usually works on the premises of the employer, • can be terminated by an employer, • has set hours of work, and • has the right to quit without incurring any liability. <p>NOTE: Employees must be charged to the appropriate payroll object code in the 0900-0909 series. Misclassification may cause serious consequences for the University. The final determination of whether or not a worker is an employee or independent contractor will be made by the Comptroller's Office. Independent contractor payments made to nonresident aliens must be processed through the payroll system with the same information attached as required for the honorarium payments (see object code 0927, note#5). Questions related to this topic should be referred to the Associate Comptroller for Disbursements at (617)353-6599.</p> <p>NOTE: Costs related to shipping samples, equipment and data are</p>

		<u>allowable</u> as a direct charge on federal and non-federal projects as long as these costs are specifically identified with the project.
0916	REPRODUCTION AND PRINTING	<i>Includes:</i> all reproduction and/or printing expenses including photocopier paper, microfilm, microfiche, rental, repair, and service contract expenses relating to reproduction and printing equipment.
		<p><i>Includes:</i> rental & repair of reproduction and printing equipment.</p> <p><i>Excludes:</i> equipment purchases.</p> <p><i>Excludes:</i> original purchase of equipment.</p> <p>NOTE: See object code 0915 for repairs to other equipment. See object code 0953 for equipment costing \$1,000-\$4,999.99. See object code 0930 for equipment costing \$5,000 or more.</p> <p>Reports, reprints, page charges and other journal costs, and per page charges from departmental copiers and/or copy centers are <u>allowable</u> as a direct charge to federal and non-federal sponsored projects as long as these costs are specifically identified with the project.</p> <p>Reproduction and printing supplies such as photocopier paper, toner, etc. are <u>unallowable</u> as a direct charge on federal grants and contracts. Also <u>unallowable</u> are rental, repair and service contract expenses relating to reproduction and printing equipment.</p>
0917	BOOKS AND PERIODICALS	<p><i>Includes:</i> books, periodicals, musical scores, subscriptions.</p> <p>NOTE: The mailing address to which the periodical is to be sent must be included on the invoice.</p>
0918	TRAVEL-DOMESTIC	<p>Travel involving overnight stay, or transport via common carrier. Domestic travel is within or between the United States, its territories and possessions and Canada. For an employee who is permanently located in another country, travel <u>within</u> that country is charged here.</p>
		<p><i>Includes:</i> overnight stay or trip by common carrier, transportation, meals, lodging, conference registration fees, moving expenses.</p> <p><i>Excludes:</i> <u>local</u> ground transportation (buses, etc.) not accompanied by overnight stay or travel via common carrier.</p> <p><i>Excludes:</i> moving expenses related to laboratory or office furnishings (see object code 0915).</p> <p><i>Includes:</i> travel expenses allowed under Boston University Travel Policy (e.g., transportation (including rented vehicles), meals, lodging, conference registration fees.)</p> <p><i>Includes:</i> <u>approved</u> moving expenses (including household goods) for new employees.</p> <p><i>Excludes:</i> foreign travel. (See object code 0934.)</p> <p><i>Excludes:</i> local ground transportation cost (not accompanied by overnight stay or travel via common carrier) which should be paid through Petty Cash and charged to object code 0929.</p>
0919	MEETING EXPENSE	<p><i>Includes:</i> meeting expenses in connection with University business.</p> <p><i>Includes:</i> travel to meetings and conference registration fees, which are <u>not</u> accompanied by an overnight stay or travel via common carrier. (See object code 0918.)</p>
		<p><i>Excludes:</i> office refreshments, dues, membership fees.</p> <p><i>Excludes:</i> coffee, water and other office refreshments. (See object code 0910.)</p> <p><i>Excludes:</i> dues and membership fees unless they are included in</p>

		conference registration fee. (See object code 0920.)
0920	DUES AND MEMBERSHIP	<p><i>Includes:</i> fees paid to organizations for University purposes.</p> <p><i>Excludes:</i> conference registration fees. (See object codes 0918 and 0919.)</p> <p>NOTE: Dues and membership fees to a professional or technical organization are normally <u>unallowable</u> as a direct charge on federal grants and contracts.</p>
0921	BANK SERVICE FEE For Treasury Operations use only.	<i>Includes:</i> bank service fee charges only.
0922	INTEREST-OTHER For Financial Affairs use only.	<i>Includes:</i> interest expense other than mortgage interest. (See object code 0992 for mortgage and note interest.)
0923	PRACTICE TEACHING/ TRAINING <i>Includes:</i> Boston University vouchers.	<i>Includes:</i> vouchers issued by Boston University in return for placement of Boston University students in practice teaching and clinical training positions. Please contact the Office of the Comptroller, Associate Comptroller for Disbursements at 353-6599 as to the use of these vouchers since their recipients may have tax liability.
0924	SPONSORED PROJECT SUPPLIES	<i>Includes:</i> Purchases of supplies with a cost less than \$1,000 funded by sponsored project awards (-5, -6, -7). These purchases may include laboratory supplies such as chemicals, glassware, lab animals, reagents, drugs, etc. and general research supplies such as computer and computer related supplies, tape recorders, viewfinders, etc. used for sponsored project purposes.
	<p><i>Includes:</i> purchases <u>less than \$1000</u> funded by sponsored project awards (-5, -6, -7).</p> <p>See object code 0910 Supplies.</p> <p>See object code 0916 Reproduction and Printing.</p>	<p><i>Excludes:</i> office (desk) supplies (see object code 0910). Office (desk) supplies such as stationery, pens, pencils, etc. <u>on federal awards e.g. PHS, NSF, Defense, NASA, etc., are unallowable as direct charges,</u> except on "major projects" as determined by the Office of Sponsored Programs on the Charles River Campus and the Office of Research Administration on the Medical Campus.</p> <p>Office (desk) supplies on federal awards, e.g. PHS, NSF, Defense, NASA, etc., <u>determined to be major projects</u>, should be budgeted and charged to object code 0910.</p> <p>Office (desk) supplies on <u>non-federal</u> awards should be budgeted and charged to object code 0910.</p> <p><i>Excludes:</i> reproduction supplies (see object code 0916).</p> <p>NOTE:</p> <p>See object code 0953 for items costing between \$1,000-\$4,999.99. See object code 0930 and 0954 for items costing \$5,000 or more.</p>
0925	LAUNDRY AND UNIFORMS	<i>Includes:</i> laundry and uniform expenses.
0926	SPONSORED PROJECT COST OVERRUNS	This object code is to be used for removal of cost overrun from a sponsored project account. The object code should not be used to correct bookkeeping or clerical errors on a sponsored project award but to account for the university cost sharing of non-salary expenses (object codes 0910-0999) that occurs when total sponsored project costs are greater than the total sponsored project budget. The journal

		entry processed to recognize this cost sharing should be a charge to object code 0926 on non-sponsored project account and a credit to object code 0926 on the sponsored project account. The description line on the journal entry should clearly indicate that this is a cost sharing entry. All sponsored project cost overrun entries must be approved by the Office of Grant and Contract Accounting (Charles River Campus 617/353-4555) or the Office of Research Administration (Medical Campus 617/638-4600).
0927	<p>HONORARIA</p> <p><i>Includes:</i> one-time guest lecturers, honoraria.</p> <p><i>Excludes:</i> Boston University employees.</p>	<p><i>Includes:</i> honoraria payments for guest lecturers who are invited to address a class, participate in a presentation or provide a public lecture on a <u>one-time basis</u>. These individuals should have <u>no responsibility for grading or taking class attendance</u>.</p> <p><i>Excludes:</i> Boston University employees.</p> <p>NOTES:</p> <ol style="list-style-type: none"> 1. Appropriate levels of review and approval are required before the invitation to speak is extended. 2. These speakers are not considered employees for income tax withholding or Immigration Reform and Control Act purposes. 3. Payments over the maximum IRS limit (\$600) will be reported as taxable income on Form-1099. 4. When receipts are not included for travel expenses related to the honorarium, the travel expenses will be charged to object code 0927. 5. If the recipient of the honorarium is a nonresident alien, the payment must be processed through the payroll system and the following information is required: <ol style="list-style-type: none"> A. Social Security or individual taxpayer identification number. B. Form W-8 (Certificate of Foreign Status). C. An appropriate visa, a copy of which must be attached to the check request voucher. (Arrangements for an appropriate visa must occur before the visitor arrives in the United States.) D. Form 8233, if a tax treaty applies. E. A B Honorarium Certification Form. <p>Please note that current Internal Revenue Service regulations require withholding of 30% for federal and 5.30% for state tax unless a tax treaty applies.</p> <p>Please see object code 0918 for travel expenses that include receipts.</p>
0928	ROOM AND/OR BOARD ALLOWANCE	<i>Includes:</i> the value of meals and/or lodging furnished by the University.
0929	UNCLASSIFIED	<p>Miscellaneous Expenses not related to other object codes.</p> <p>(Use of this object code to be kept to a minimum.)</p>
0930	MOVEABLE CAPITAL EQUIPMENT	<i>Includes:</i> any article of non-expendable, tangible property that has a useful life greater than or equal to 1 year and a cost greater than or

		equal to \$5,000 which does not become a permanent part of a building.
Useful life greater than or equal to 1 year; cost greater than or equal to \$5,000. <i>Includes:</i> purchase, delivery and installation.		<i>Includes:</i> purchase cost or capital lease buyout if over \$5,000; delivery and installation costs; and the cost of attachments required to operate the item when part of original purchase. <i>Excludes:</i> warranty costs, software and attachments if itemized with a separate cost, replacement parts, and items permanently attached to the building. Related object codes: 0910 Supplies (total cost is less than \$1000) 0924 Sponsored Project Supplies funded by sponsored project awards (-5,-6,-7) 0953 Minor Equipment (total cost is between \$1,000 and \$4,999.99 or greater than \$4,999.99 but with a useful life less than 1 year) 0954 Non-Moveable Capital Equipment 0955 Fabricated Capital Equipment See <u>Property Management Policies & Procedures Manual</u> for additional information about the use of this object code.
0931	BUILDING AND GROUNDS SERVICES For services provided by Boston University Buildings and Grounds Department. <i>Includes:</i> requested maintenance and renovations.	All services performed by the Building and Grounds Department by requisition or special request. <i>Includes:</i> capital and other renovations.
0932	COMPUTER SOFTWARE AND DATABASES	<i>Includes:</i> purchase of all software and databases ; leased data lines ; purchased computer time from sources outside Boston University.
	<i>Includes:</i> purchase, delivery and installation. <i>Excludes:</i> hardware, supplies, repairs.	<i>Excludes:</i> purchase of equipment (hardware) and supplies ; computer repair & service. Related object codes: 0910 Supplies (total cost is less than \$1000) 0924 Sponsored Project Supplies funded by sponsored project awards (-5,-6,-7) 0913 Equipment Rental 0915 Contracted Services (repairs and service agreements) 0930 Capital Equipment (total cost greater than or equal to \$5,000 and useful life greater than 1 year) 0953 Minor Equipment (total cost is between \$1,000 and \$4,999.99 or greater than \$4,999.99 but with a useful life less than 1 year)
0933	PATIENT SERVICES For use by BUMC units only.	In-patient and out-patient hospital services.
0934	TRAVEL - FOREIGN	Foreign travel is travel outside Canada and the United States and its territories and possessions and for employees permanently located

		in another country , travel outside that country.
Must use United States air carrier. See object code 0918 for covered expenses.		<i>Includes:</i> foreign travel expenses described under object code 0918 (Domestic Travel). NOTE: United States flag air carriers must be used unless advanced written approval is received from the Office of Grant & Contract Accounting (Charles River Campus 617/353-4555) or the Office of Research Administration (Medical Campus 617/638-4600).