

***Other Expenses (0950-0959)***

0950	FOOD PURCHASES Food Service Units use only.	Food inventory
0951	LIQUOR PURCHASES Food Service Units use only.	Liquor inventory
0952	BEVERAGE PURCHASES Food Service Units use only.	Beverage inventory
0953	MINOR EQUIPMENT  Total cost \$1,000-\$4,999.99, or total cost greater than \$4,999.99 and useful life less than 1 year.	<p><i>Includes:</i> any article of non-expendable, tangible property that has a total cost between <b>\$1,000 and \$4,999.99</b>, or total cost of \$5,000 or more but <b>useful life less than 1 year. Also includes the purchase and installation of office partition panels (e.g. Haworth panels), curtains, carpeting, and mini-blinds where the cost is \$1000 or greater.</b></p> <p><i>Includes:</i> <b>delivery</b> and <b>installation</b> costs and the cost of <b>attachments</b> required to operate the item when part of the original purchase.</p> <p><i>Includes:</i> items <b>permanently attached</b> to the building and fixed equipment where the cost is between \$1000 and \$4,999.99. Fixed equipment is defined as items that are not easily moved from one location to another. (e.g. hot water heater, boiler, air conditioning system, video equipment that is permanently installed, etc.)</p> <p><i>Excludes:</i> <b>warranty</b> costs, software and attachments if itemized with a separate cost, and items permanently attached to a building with a total cost of \$5,000 or more.</p> <p>Related object codes: 0910 Supplies (total cost is less than \$1,000) 0930 Moveable Capital Equipment (total cost greater than or equal to \$5,000 and useful life greater than or equal to 1 year) 0954 Non-Moveable Capital Equipment 0955 Fabricated Capital Equipment</p>
0954	NON-MOVEABLE CAPITAL EQUIPMENT  For use by B&G and Office of Space Management only.	<p><i>Includes:</i> any article of non-expendable, tangible property that is <b>permanently attached to a building</b> and has a <b>total cost greater than or equal to \$5,000</b> and a <b>useful life greater than or equal to 1 year.</b></p> <p><i>Includes:</i> fixed equipment where the cost is greater than or equal to \$5,000. Fixed equipment is defined as items which are not easily moved from one location to another. (e.g. hot water heater, boiler, air conditioning system, video equipment that is permanently installed, etc.)</p> <p><i>Excludes:</i> items <b>permanently attached</b> to the building and fixed equipment where the cost is between \$1,000 and \$4,999.99.</p> <p>Related object codes: 0910 Supplies (total cost is less than \$1,000) 0930 Moveable Capital Equipment (total cost greater than or equal to \$5,000 and useful life greater than or equal to 1 year) 0953 Minor Equipment 0955 Fabricated Capital Equipment</p>

0955	<p>FABRICATED CAPITAL EQUIPMENT</p> <p>Total cost greater than or equal to \$5,000; useful life greater than or equal to 1 year.</p>	<p><i>Includes:</i> article fabricated by Boston University employees that are non-expendable, tangible property that have a <b>useful life greater than or equal to 1 year</b> and a <b>cost greater than or equal to \$5,000</b> which are <b>assembled or manufactured by a University department</b>.</p> <p>NOTE: Asset ID should be requested from the Office of Property Management (617)353-8083 before processing requisitions.</p> <p>See <u>Property Management Policies &amp; Procedures Manual</u> for additional information about the use of this object code.</p>
0956	<p>FACILITIES AND ADMINISTRATIVE COST</p> <p>For Comptroller's use only.</p>	<p>Allocation of facilities and administrative (formerly overhead) costs to grants, contracts, and auxiliary enterprises.</p>
0957	<p>FRINGE BENEFITS</p> <p>For Comptroller's use only.</p>	<p>University expense for tuition remission, group insurance, FICA and pensions, including allocation of grants, contracts and auxiliary enterprises.</p>
0958	<p>SUBCONTRACTS</p>	<p><i>Includes:</i> all expenditures for <b>subcontracts not subject to facilities and administrative (formerly overhead) cost recovery</b>.</p> <p><i>Excludes:</i> first \$25,000 of a subcontract for <b>grant accounts subject to facilities and administrative (formerly overhead) cost recovery</b>. (See object code 0915.)</p>
0959	<p>PURCHASES FOR INVENTORY</p>	<p>Inventory for resale of non-food, non-liquor, non-beverage items only. (See object codes 0950, 0951, 0952.)</p> <p><i>Includes:</i> book inventories for resale.</p>