

BOSTON UNIVERSITY

ACCOUNTING OBJECT CODES

Revised 9/2000

Boston University Accounting Object Codes
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Please note that the shaded items are restricted as to their usage.

INCOME OBJECT CODES

Tuition Income (0800)

0800	TUITION
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Fee Income (0801-0829)

0801	REGISTRATION FEE - PART-TIME
0802	UNIVERSITY UNION FEE - FULL-TIME
0804	STUDENT HEALTH FEE
0806	WORKSHOP TUITION
0807	CELEBRITY SERIES For use with SFA students only.
0808	APPLIED MUSIC (SFA)
0810	SUMMER TERM STUDENT ACTIVITY FEE
0811	LATE PAYMENT FEE For Comptroller's use only.
0812	APPLICATION FOR ADMISSION
0813	ORIENTATION FEE
0815	TRANSCRIPTS

0816	LABORATORY FEE
0817	COMMUNITY SERVICE FEE
0818	OFF-CAMPUS PROGRAM FEE
0819	UNDERGRADUATE STUDENT FEE
0820	GRADUATE STUDENT FEE
0821	COLLECTION FEE For Comptroller's use only.
0822	REISSUE OF ID CARD For Registrar's use only.
0823	LIBRARY FINES
0825	FORFEITED TUITION DEPOSIT For Comptroller's use only.
0826	FORFEITED HOUSING DEPOSIT For Comptroller's use only.
0827	CLINICAL AFFILIATION FEE For use with SAR students only.
0828	CONTINUING STUDY FEE
0829	STUDENT SUNDRY FEE

Please note that the shaded items are restricted as to their usage.

Gift Income (0830, 0855)

For Development and Comptroller's use only.

0830	GIFTS RECEIVED
<p>A gift is a voluntary, unconditional, and non-reciprocal transfer of ownership from an individual or corporate entity to Boston University. The most common form of transfer is in cash or securities.</p> <p>Gifts of cash, checks and credit cards must be forwarded directly to the Development Office at 19 Deerfield Street for depositing and processing.</p> <p><i>Excludes:</i> gifts of real estate and gifts of tangible personal property, including equipment and services, which are referred to as gifts-in-kind. (See object code 0855.)</p>	

0855	GIFTS IN KIND
<p>Gifts-in-kind are donations of tangible personal property. (The valuation of a gift-in-kind is the responsibility of the donor.)</p> <p>Any employee, who is contacted by a donor about making a gift-in-kind contribution must contact the Manager of Donor Relations (353-9517) to facilitate the University's approval by the Restricted Gifts Committee. The Manager of Donor Relations ensures that the gift-in-kind is formally recognized, recorded as permanent gift to Boston University, and acknowledged by the appropriate University officials.</p> <p><i>Includes:</i> gifts of real estate, equipment, services, works of art, antique furniture, books, rare manuscripts, computer hardware and software, etc.</p> <p><i>Excludes:</i> gifts of cash or securities. (See object code 0830.)</p>	

Endowment Income (0831-0832)

For Comptroller's use only.

0831	UNRESTRICTED ENDOWMENT INCOME
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0832	RESTRICTED ENDOWMENT INCOME
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Food Service, Pub, etc. Income (0833-0834, 0837, 0850-0856, 0858)

0833	FOOD SERVICE - FUNCTIONS
0834	FOOD SERVICE - CONTRACT
0837	CASH SALES - FOOD SERVICE
0850	LIQUOR SALES - REGULAR
0851	LIQUOR SALES - FUNCTIONS

0852	FOOD SALES - REGULAR
0853	FOOD SALES - FUNCTIONS
0854	MEMBERSHIP FEES
0856	SERVICE FEES
0858	FOOD SERVICE INCOME - POINTS

Please note that the shaded items are restricted as to their usage.

Sales and Service Income (0835-0836, 0838)

0835	SALES - EDUCATIONAL DEPARTMENTS
<p><i>Includes:</i> receipts for sale of goods, such as course materials, to individuals, including Boston University students and employees and other companies/institutions.</p> <p><i>Excludes:</i> reimbursement for sale of goods and services to any Boston University departments (excluding Auxiliary Units); reimbursement from faculty, staff and students for personal telephone calls and photocopying; insurance reimbursements. (See object code 0983.) (See APPENDIX for additional examples.)</p>	
0836	TICKET SALES - SFA THEATRE

0838	SALES - SERVICE DEPARTMENTS
<p><i>Includes:</i> receipts for sale of services, such as health related testing/screenings to individuals, including Boston University students and employees and other companies/institutions.</p> <p><i>Excludes:</i> reimbursement for sale of goods and services to any Boston University departments (excluding Auxiliary Units); reimbursement from faculty, staff and students for personal telephone calls and photocopying; insurance reimbursements. (See object code 0983.) (See APPENDIX for additional examples.)</p>	

Miscellaneous Income (0839)

0839	RECEIPTS AND CREDITS
<p>Miscellaneous income not related to other object codes. (See object codes 0835 and 0838.)</p> <p><i>Includes:</i> receipts for sale of miscellaneous items to non-University departments.</p>	

Investment Income (0840)

0840	INVESTMENT INCOME For Financial Affairs use only.
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Conference Centers Income (0841-0843, 0896)

0841	ROOM RENT LODGING
0842	BOARD MEALS

0843	SALES OF SERVICES
0896	OTHER GROUP FEES

Please note that the shaded items are restricted as to their usage.

Athletics Income (0844-0849)

For Athletics use only.

0844	CASE CENTER - CASH LIQUOR SALES
0845	ATHLETIC FACILITIES RENTALS
0846	TICKET SALES

0847	GUARANTEES AND MISCELLANEOUS INCOME
0848	ADVERTISING AND CONCESSIONS
0849	CASE CENTER - FUNCTIONS LIQUOR SALES

Tanglewood - Miscellaneous Income (0857)

For Tanglewood use only.

0857	MISCELLANEOUS SALES
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Subsidiary Income (0859, 0861)

0859	SUBSIDIARY SALES
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0861	MISC. COMMISSIONS
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Parking Income (0864-0866)

For Parking Services use only.

0864	PARKING - GUEST PASSES
0865	PARKING - PERMITS

0866	PARKING - CASH
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Dormitory Income (0867-0874)

0867	MISCELLANEOUS RESIDENCE HALL INCOME
0868	SUMMER ROOM RENT - LODGING
0869	EXTERNAL RENT - RESIDENCE HALL
0870	ROOM RENT-LODGING

0871	REISSUE IDENTIFICATION CARD
0872	STUDENT RENTALS
0873	CONFERENCES, WORKSHOPS AND GUESTS - SUMMER
0874	COMMISSIONS AND MISCELLANEOUS

Rental Property Income (0875-0878)

0875	RENT OF REAL ESTATE
0876	UTILITY REIMBURSEMENTS - RENTAL

0877	MISCELLANEOUS RENTAL INCOME
0878	ROOM INCOME - RENTAL PROPERTY

Special Receipts (0879-0880, 0883)

0879	SPECIAL RECEIPTS For Unrestricted and Designated Funds (-9) use only.
0880	SPONSORED PROJECTS For Comptroller's use only.

0883	SPECIAL RECEIPTS For Gift Funds use only (-2, -3).
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Please note that the shaded items are restricted as to their usage.

Transfers - In (0884-0885)
For Comptroller's use only.

0884 INTRA-FUND TRANSFERS

0885 INTER-FUND TRANSFERS

WBUR Income (0887)
For WBUR use only.

0887 NON-MONETARY INCOME

Recovery of Facilities and Administrative Cost (formerly "Indirect Cost")
and Fringe Benefit Cost
from Sponsored Research, Grants & Contracts (0888-0889)
For Comptroller's use only.

0888 FACILITIES AND
ADMINISTRATIVE
(FORMERLY "OVERHEAD")
COST RECOVERY

0889 FRINGE BENEFIT COST
RECOVERY

George Sherman Union Income (0893-0894)

0893 USE OF FACILITIES

0894 OTHER SALES

Adjustments
For Budget Office use only.

0895 BUDGET OFFSET -
UNRESTRICTED

Please note that the shaded items are restricted as to their usage.

EXPENSE OBJECT CODES

Salaries, Wages, Stipends and Other Compensation (0900-0909, 0939, 0946-0947)

General Comments:

- 1) Compensation must be charged via the appropriate Payroll form (or distributed function).
- 2) **Honoraria** payments should not be charged to any Payroll Object Codes. (See object code 0927.)
- 3) Compensation to an individual may be expensed to more than one department and/or to more than one payroll object code (0900-0909) as in the following examples:
 - A) A full-time faculty member with a 9-month appointment is charged to 0900 for his or her instructional, research and clinical assignment during the regular academic year, and charged to 0901 for summer overloads.
 - B) An administrator (e.g., Associate Dean) with instructional, research and clinical responsibilities is charged proportionately to 0900 in his or her academic department and to 0903 in the administrative department (e.g., Dean's Office).
- 4) Base compensation for a **department chairperson** is charged entirely to 0900 (overbase to 0901), even though he or she may have a reduced teaching load. (“Base” is defined as normal salary per pay period.)
- 5) A Boston University **student employee** is one for whom a record has been established on the Registrar's Active Student File for the current semester (or subsequent semester for summer and pre-admission employment). The Registration Status Code is greater than 00 and Withdrawal Status Code less than 20 or equal to 30 or 35.
- 6) The term “Non-primary”, as used below, refers to positions other than the primary position for which an employee is being compensated.
- 7) All payments to nonresident aliens who are **not** considered employees of Boston University must be processed through the payroll system regardless of the object code because of the special taxing and reporting requirements of the Internal Revenue Service. This applies particularly to object codes 0915 CONTRACTED SERVICES, 0918 TRAVEL-DOMESTIC, 0927 HONORARIA, 0939 SCHOLARSHIP AID-GRADUATE, and 0947 TRAINEE STIPENDS.

Object Code	Title & MSA Coding	Description
0900	INSTRUCTION AND RESEARCH - FULL-TIME	Base compensation to all full-time instructional, research and clinical faculty of any rank.
	<u>Primary Positions:</u> Level-2-Code = CR, DR, FY, MD, OS Employmt Code=DR, FP, FY, IN, RD, TA Percent Time Employed: greater than 74 (Level-2-FY), equals 100 (all other Level-2) Appointment Status = 1 Pay Frequency = 4	Instruction is defined as <u>face-to face contact</u> with students on a <u>regular</u> basis. Research is defined as academic research assignments on a <u>regular</u> basis. <i>Includes:</i> department chairpersons, emeritus and visiting faculty, BU Academy and other teachers , staff who do academic research. <i>Includes:</i> sabbatical or leave (compensation to faculty who are normally full-time). <i>Excludes:</i> overbase (teaching overloads and other extra compensation). (See object code 0901.) <i>Excludes:</i> Boston University students (see object code 0902).

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<p>0901 INSTRUCTION AND RESEARCH - PART-TIME AND SUPPLEMENTAL</p> <p><u>Part-time I&R Primary Positions:</u> Level-2-Code = CR, DR, FY, MD, OS, OT Employment Code=DR, FP, FY, FZ, IN, OT, RD, TA Percent Time Employed: less than 75 (Level-2-FY), less than 100 (all other Level-2) Appointment Status = 3 or 4 Pay Frequency = 1 or 4 <u>Supplemental Payments & Non-primary Positions:</u> No restrictions</p>	<p>Compensation to all part-time instructional, research and clinical faculty of any rank.</p> <p>Instruction is defined as <u>face-to face contact</u> with students on a <u>regular</u> basis. Research is defined as academic research assignments on a <u>regular</u> basis.</p> <p><i>Includes: lecturers, chairpersons' stipends</i>, staff who do academic research. <i>Includes: overbase</i>, (teaching overloads including Summer Session instruction), summer overbase for research, and supplemental compensation (e.g., instruction by non-faculty). <i>Excludes: honoraria</i> (see object code 0927), compensation to Boston University students (see object codes 0902 and 0908).</p>
<p>0902 INSTRUCTION AND RESEARCH - STUDENT</p> <p><u>Primary Positions:</u> Level-2 Code = SE, OT Employment Code = TR Pay Frequency =1 or 4</p>	<p>Compensation for instruction and research to monthly paid Boston University students who are employed on campus. (See General Comments at the beginning of the Expense Object Codes section.)</p> <p>Instruction is defined as <u>face-to-face contact</u> with students on a <u>regular</u> basis. Research is defined as academic research assignments on a <u>regular</u> basis.</p> <p><i>Includes: teaching fellows, teaching assistants, laboratory assistants, graduate teaching assistants, research assistants.</i> <i>Excludes: non-teaching student employees working on campus</i> (see object code 0908), non-taxable financial aid (see object code 0935-0945), Work Study students who are employed off campus (see object code 0946), and trainee stipends (see object code 0947).</p>
<p>0903 ADMINISTRATION - FULL-TIME</p> <p><u>Primary Positions:</u> Level-2-Code = CR, MD, OS, PD Employment Code = AD Appointment Status = 1 Assignment Duration greater than or equal to 9 months Pay Frequency = 4 Percent Time Employed = 100</p>	<p>Base compensation to all full-time, monthly paid, exempt, non-instructional personnel.</p> <p><i>Includes: Deans, Directors, other management personnel, librarians, counselors, and administrators in research departments.</i> <i>Excludes: Boston University students.</i> (See General Comments at the beginning of the Expense Object Codes section.)</p>
<p>0904 ADMINISTRATION - PART-TIME AND SUPPLEMENTAL</p> <p><u>Part-time Administrators Primary Positions:</u> Level-2-Code = CR, MD, OS, OT, PD Employment Code = AD, OT Percent Time Employed: less than 100 Appointment Status = 3 or 4 Pay Frequency = 4 <u>Supplemental Payments & Non-primary Positions:</u> No restrictions</p>	<p>Base compensation to all part-time, monthly paid, exempt, non-instructional personnel and to temporary employees who perform functions equivalent to those of regular part-time employees.</p> <p><i>Includes: overbase</i> (overloads or additional compensation for non-instructional assignments). <i>Excludes: Boston University students.</i> (See General Comments at the beginning of the Expense Object Codes section.)</p>

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<p>0905 SUPPORT STAFF - FULL TIME</p> <p><u>Primary Positions:</u> Level-2-Code = CR, MD, PD Employment Code = AS, RS Appointment Status = 1 Pay Frequency = 1 Percent Time Employed = 100</p>	<p>Base compensation to all full-time, weekly paid, non-exempt secretarial, clerical and technical support personnel.</p> <p><i>Excludes:</i> summer overloads for full-time support staff with a 9-month assignment duration. (See object code 0906.)</p> <p><i>Excludes:</i> overbase & overtime. Note: when an employee with a normal 35 hour work-week works 37 hours, the additional 2 hours should be charged to object code 0906.</p> <p><i>Excludes:</i> Boston University students. (See General Comments at the beginning of the Expense Object Codes section.)</p>
<p>0906 SUPPORT STAFF - PART-TIME AND SUPPLEMENTAL</p> <p><u>Part-time Staff Primary Positions:</u> Level-2-Code = CR, MD, OT, PD Employment Code = AS, RS, OT Appointment Status = 3 or 4 Pay Frequency = 1 Percent Time Employed: less than 100</p> <p><u>Supplemental Payments & Non-primary Positions:</u> No restrictions</p>	<p>Base compensation to all part-time, weekly paid, non-exempt secretarial, clerical and technical support staff and to temporary employees who perform functions equivalent to those of regular weekly employees.</p> <p><i>Includes:</i> overbase & overtime for 0905 employees. Note: includes all hours over the normal work-week.</p> <p><i>Excludes:</i> agency clerical personnel. (See object code 0915.)</p> <p><i>Excludes:</i> Boston University students. (See General Comments at the beginning of the Expense Object Codes section.)</p>
<p>0907 BUILDINGS & GROUNDS, OTHER WEEKLY PERSONNEL For use by Units 002, 057, 058, 096, and 098 only.</p> <p><u>Primary Positions:</u> Level-2-Code = CR, MD, PD, OT Employment Code = BG, CP, LC, OT, SG Appointment Status = 1, 2, 3, 4 Pay Frequency = 1</p>	<p>All compensation to weekly paid, non-exempt B&G, Mail Room and Campus Police/Security personnel.</p> <p><i>Includes:</i> overtime for these individuals.</p> <p><i>Excludes:</i> Boston University students. (See General Comments at the beginning of the Expense Object Codes section.)</p>
<p>0908 STUDENTS, OTHER</p> <p><u>Primary Positions:</u> Level-2-Code = SE Pay Frequency = 1</p>	<p>Compensation to hourly paid (or one-time payment) Boston University students who are employed on campus but who do not meet the definition of object code 0902. (See General Comments at the beginning of the Expense Object Codes section.)</p> <p><i>Includes:</i> administrative assignments such as office assistants, messengers, graders, tutors, readers, and media assistants. See <i>Student Employment Job Classification Guide.</i></p> <p><i>Excludes:</i> hourly paid Work Study students who are employed off campus. (See object code 0946.)</p>
<p>0909 CONTRACTED SERVICES-TAXABLE</p> <p><u>Primary Positions:</u> Level-2-Code = OT Employment Code = OT Appointment Status = 2 or 4</p>	<p>Compensation to individuals who are determined to be Boston University employees under IRS guidelines.</p> <p><i>Includes:</i> individuals budgeted as consultants on sponsored project applications that are considered employees under IRS guidelines.</p> <p><i>Excludes:</i> regular Boston University employees (appointment status 1 & 3).</p>

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<p>0939 SCHOLARSHIP AID - GRADUATE For use with Unrestricted, and -2, -3, -9 accounts only.</p> <p><i>Excludes:</i> payment for services involving teaching, research, or other services which must be paid from a payroll object code.</p> <p><i>Excludes:</i> non-degree candidates. (See object code 0949.)</p>	<p>Aid given for educational expenses to Boston University students who are degree candidates. Amounts used for tuition, fees, books, supplies and equipment required for the course are qualified scholarships except for nonresident aliens (see below). Amounts used for other expenses such as room and board are not qualified scholarships.</p> <p>Amounts paid to nonresident aliens for scholarships, fellowships, and stipends have special taxing and reporting considerations that do not follow the rules and regulations governing U.S. citizens and resident aliens. These payments must be processed through the payroll system if paid to the student directly or reported to the payroll department if applied directly to the student's account.</p>
<p>0946 WORK STUDY - OFF CAMPUS For use by Student Employment Office only.</p> <p><u>Primary Positions:</u> Level-2-Code = SE Pay Frequency = 1</p>	<p>Compensation to hourly paid Boston University Work Study students who are employed off campus.</p> <p><i>Excludes:</i> Work Study students who are employed on campus. (See object code 0908.)</p>
<p>0947 TRAINEE STIPENDS For use with Restricted accounts only: (-5, -6, -7).</p> <p><u>Primary Positions:</u> Level-2-Code = OT, SC Employment Code = ST, TR</p>	<p>Grant funded payments for living and travel expenses to Boston University students who are degree candidates.</p> <p>Note: This must be explicitly allowed by terms of the grant (most commonly training grants).</p> <p><i>Includes:</i> payments to nonresident aliens. <i>Excludes:</i> tuition payments, payment for services involving teaching, research, or other services which must be paid from a payroll object code, payments to non-degree candidates (see object code 0949).</p>

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Operating Expenses (0910-0934)

<p>0910 SUPPLIES</p> <p><i>Includes:</i> purchases <u>less than \$1,000</u>.</p> <p>See object code 0924 Sponsored Project Supplies.</p> <p>See object code 0916 Reproduction and Printing.</p>	<p>Office consumables, instructional and laboratory supplies.</p> <p><i>Includes:</i> supplies with a cost less than \$1,000 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 \$1,000-\$4,999.99. See object codes 0930 and 0954 for items costing \$5,000 or more.</p>
<p>0911 TELECOMMUNICATIONS EQUIPMENT</p>	<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>
<p>0912 TELECOMMUNICATIONS USAGE</p> <p>See object code 0911 for Telecommunications Equipment.</p>	<p><i>Includes:</i> telephone message units, tolls, telegrams, cellular phone and pager usage.</p> <p>Note: Local telephone charges, telegrams, cellular phone and pager 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>
<p>0913 EQUIPMENT-RENTAL</p> <p><i>Includes:</i> operating and capital leases, daily rentals.</p> <p><i>Excludes:</i> reproduction and printing equipment.</p>	<p>Rental or lease of computers, business machines and other equipment.</p> <p><i>Excludes:</i> lease of reproduction equipment (see object code 0916), repair and service agreements (see object code 0915).</p>

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<p>0914 POSTAGE & MAIL SERVICE</p>	<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><i>Note:</i> 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>
<p>0915 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 an 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, • 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 relationships 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><i>Note:</i> 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 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. Costs related to shipping samples, equipment and data are <u>allowable</u> as a direct charge on federal and non-federal projects as long as these costs are specifically identified with the project</p>

Please note that the shaded items are restricted as to their usage.

<p>0916 REPRODUCTION AND PRINTING</p> <p><i>Includes:</i> rental & repair of reproduction and printing equipment.</p> <p><i>Excludes:</i> equipment purchases.</p>	<p><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> <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>
<p>0917 BOOKS AND PERIODICALS</p>	<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>
<p>0918 TRAVEL - DOMESTIC</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 relating to laboratory or office furnishings (see object code 0915).</p>	<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> travel expenses allowed under Boston University Travel Policy (e.g., transportation (including rented vehicles), meals, lodging, conference registration fees.)</p> <p><i>Includes:</i> approved 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>
<p>0919 MEETING EXPENSE</p> <p><i>Excludes:</i> office refreshments, dues, membership fees.</p>	<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 overnight stay or common carrier. (See object code 0918.)</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 conference registration fee. (See object code 0920.)</p>
<p>0920 DUES AND MEMBERSHIP</p>	<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>
<p>0921 BANK SERVICE FEE For Treasury Operations use only.</p>	<p><i>Includes:</i> bank service fee charges only.</p>
<p>0922 INTEREST - OTHER For Financial Affairs use only.</p>	<p><i>Includes:</i> interest expense other than mortgage interest. (See object code 0992 for mortgage and note interest.)</p>

Please note that the shaded items are restricted as to their usage.

<p>0923 PRACTICE TEACHING / TRAINING</p> <p><i>Includes:</i> Boston University vouchers.</p>	<p><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.</p>
<p>0924 SPONSORED PROJECT SUPPLIES</p> <p><i>Includes:</i> purchases <u>less than \$1,000</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>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> <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: See object code 0953 for items costing between \$1,000-\$4,999.99. See object codes 0930 and 0954 for items costing \$5,000 or more.</p>
<p>0925 LAUNDRY AND UNIFORMS</p>	<p><i>Includes:</i> laundry and uniform expenses.</p>
<p>0926 SPONSORED PROJECT COST OVERRUNS</p>	<p>This object code is to be used for removal of a cost overrun from a sponsored project account. This 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).</p>

Please note that the shaded items are restricted as to their usage.

<p>0927 HONORARIA</p> <p><i>Includes:</i> one-time guest lecturers, honoraria.</p> <p><i>Excludes:</i> Boston University employees.</p>	<p><i>Includes:</i> honorarium 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: 1) Appropriate levels of review and approval are required before the invitation to speak is extended.</p> <p>2) These speakers are not considered employees for income tax withholding or Immigration Reform and Control Act purposes.</p> <p>3) Payments over the maximum IRS limit (\$600) will be reported as taxable income on Form-1099.</p> <p>4) When receipts are not included for travel expenses related to the honorarium, the travel expenses will be charged to object code 0927.</p> <p>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:</p> <ul 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. <p>Please note that current Internal Revenue Service regulations require withholding of 30% for federal and 5.95% for state tax unless a tax treaty applies.</p> <p>Please see object code 0918 for travel expenses that include receipts.</p>
<p>0928 ROOM AND/OR BOARD ALLOWANCE</p>	<p><i>Includes:</i> the value of meals and/or lodging furnished by the University.</p>
<p>0929 UNCLASSIFIED</p>	<p>Miscellaneous Expenses not related to other object codes. (Use of this object code to be kept to a minimum.)</p>
<p>0930 MOVEABLE CAPITAL EQUIPMENT</p> <p>Useful life greater than or equal to 1 year; cost greater than or equal to \$5,000.</p> <p><i>Includes:</i> purchase, delivery and installation.</p>	<p><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.</p> <p><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.</p> <p><i>Excludes:</i> warranty costs, software and attachments if itemized with a separate cost, replacement parts, and items permanently attached to a building.</p> <p>Related object codes:</p> <ul style="list-style-type: none"> 0910 Supplies (total cost is less than \$1,000) 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 useful life less than 1 year) 0954 Non-Moveable Capital Equipment 0955 Fabricated Capital Equipment <p>See <u>Property Management Policies & Procedures Manual</u> for additional information about the use of this object code.</p>

Please note that the shaded items are restricted as to their usage.

<p>0931 BUILDINGS AND GROUNDS SERVICES For services provided by Boston University Buildings and Grounds Department.</p> <p><i>Includes:</i> requested maintenance and renovations.</p>	<p>All services performed by the Buildings and Grounds Department by requisition or special request.</p> <p><i>Includes:</i> capital and other renovations.</p>
<p>0932 COMPUTER SOFTWARE AND DATABASES</p> <p><i>Includes:</i> software, databases, purchased/leased computer time.</p> <p><i>Excludes:</i> hardware, supplies, repairs.</p>	<p><i>Includes:</i> purchase of all software and databases; leased data lines; purchased computer time from sources outside Boston University.</p> <p><i>Excludes:</i> purchase of equipment (hardware) and supplies; computer repair & service.</p> <p>Related object codes:</p> <ul style="list-style-type: none"> 0910 Supplies (total cost is less than \$1,000) 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 between \$1,000 and \$4,999.99 or greater than \$4,999.99 but with useful life less than 1 year)
<p>0933 PATIENT SERVICES For use by BUMC units only.</p>	<p>In-patient and out-patient hospital services.</p>
<p>0934 TRAVEL - FOREIGN</p> <p>Must use United States air carrier.</p> <p>See object code 0918 for covered expenses.</p>	<p>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 of that country.</p> <p><i>Includes:</i> foreign travel expenses described under object code 0918 (Domestic Travel).</p> <p>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).</p>

Please note that the shaded items are restricted as to their usage.

Scholarships and Student Aid (0935-0940, 0942-0949)

General Comments:

- 1) **For use by Student Financial Aid Offices only (except as noted below).**
- 2) Includes undergraduate and graduate scholarships and fellowships to **degree candidates** only (except 0949, which is used for students who are non-degree candidates).
- 3) There can be **no work or service** (including teaching) associated with the award unless it is to satisfy **written requirements of the degree**, and the service **requirement is reasonably appropriate** to the degree, and the service performed is **not in excess of requirements**, and equivalent service is **required of every candidate** for the degree.
Please note the conditions stated above are based on IRS regulations and subject to change. For further information, contact the Senior Associate Comptroller at 353-3529.
- 4) Awards to nonresident aliens that are not processed through the Boston University Payroll System must be reported to the Payroll Department because of the Internal Revenue Service rules and regulations governing payments to nonresident aliens.

0935	SCHOLARSHIP AID-TRANSFER	Transfer students
0936	SCHOLARSHIP AID-TRUSTEES	Trustees' scholarships
0937	SCHOLARSHIP AID-SOPHOMORE	Undergraduate sophomore students
0938	SCHOLARSHIP AID-JUNIOR	Undergraduate juniors
0939	SCHOLARSHIP AID - GRADUATE For use with Unrestricted, and -2, -3, -9 accounts only. <i>Excludes:</i> payment for services involving teaching, research, or other services which must be paid from a payroll object code. <i>Excludes:</i> non-degree candidates. (See object code 0949.)	Aid given for educational expenses to Boston University graduate students who are degree candidates. Amounts used for tuition, fees, books, supplies and equipment required for the course are qualified scholarships except for nonresident aliens (see below). Amounts used for other expenses such as room and board are not qualified scholarships. Amounts paid to nonresident aliens for scholarships, fellowships, and stipends have special taxing and reporting considerations. These payments must be processed through the payroll system if paid to the student directly or reported to the payroll department if applied directly to the student's account.
0940	SCHOLARSHIP AID-SENIOR	Undergraduate seniors
0942	SCHOLARSHIP AID-FRESHMAN	Undergraduate freshmen
0943	SCHOLARSHIP AID-ATHLETIC	Athletic scholarships
0944	SCHOLARSHIP AID-AFRO-AMERICAN	Undergraduate Afro-American students
0945	SCHOLARSHIP AID-OTHER MINORITIES	Undergraduate other minorities
0946	WORK STUDY-OFF CAMPUS For use by Student Employment Office only. <u>Primary Positions:</u> Level-2-Code = SE Pay Frequency = 1	Compensation to hourly paid Boston University Work Study students who are employed off-campus . <i>Excludes:</i> Work Study students who are employed on-campus . (See object code 0908.)

Please note that the shaded items are restricted as to their usage.

Scholarships and Student Aid (0935-0940, 0942-0949) - CONTINUED

General Comments:

- 1) **For use by Student Financial Aid Offices only (except as noted below).**
- 2) Includes undergraduate and graduate scholarships and fellowships to **degree candidates** only (except 0949, which is used for students who are non-degree candidates).
- 3) There can be **no work or service** (including teaching) associated with the award unless it is to satisfy **written requirements of the degree**, and the service **requirement is reasonably appropriate** to the degree, and the service performed is **not in excess of requirements**, and equivalent service is **required of every candidate** for the degree.
Please note the conditions stated above are based on IRS regulations and subject to change. For further information, contact the Senior Associate Comptroller at 353-3529.
- 4) Awards to nonresident aliens that are not processed through the Boston University Payroll System must be reported to the Payroll Department because of the Internal Revenue Service rules and regulations governing payments to nonresident aliens.

<p>0947 TRAINEE STIPENDS For use with Restricted accounts only: (-5, -6, -7).</p> <p><u>Primary Positions:</u> Level-2-Code = OT, SC Employment Code = ST, TR</p>	<p>Grant funded payments for living and travel expenses to Boston University students who are degree candidates.</p> <p>Note: This must be explicitly allowed by terms of the grant (most commonly training grants).</p> <p><i>Includes:</i> payments to nonresident aliens. <i>Excludes:</i> tuition payments, payment for services involving teaching, research, or other services which must be paid from a payroll object code, payments to non-degree candidates (see object code 0949).</p>
<p>0948 TRAINEE TUITION ALLOWANCE For use with Restricted accounts only: (-5, -6, -7).</p>	<p>Grant funded payments to Boston University students for tuition.</p> <p>Note: This must be explicitly allowed by the terms of the grant (most commonly training grants).</p>
<p>0949 HONOR SCHOLARSHIPS, STIPENDS, AND OTHER For use with Restricted and Unrestricted accounts.</p> <p><i>Includes:</i> trainees at the medical campus. <i>Excludes:</i> payments for services involving teaching, research, or other services that must be paid from a payroll object code. <i>Excludes:</i> payments to nonresident aliens.</p>	<p>Aid given to students who are non-degree candidates and who are not considered employees of Boston University.</p> <p>These payments must be processed through the accounts payable system and reported on Form 1099-MISC except for nonresident alien payments, which must be paid through the payroll system.</p>

Please note that the shaded items are restricted as to their usage.

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 \$1,000 and \$4,999.99, or total cost of \$5,000 or more but 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 \$1,000 or greater.</p> <p><i>Includes:</i> delivery and installation costs and the cost of attachments required to operate the item when part of original purchase.</p> <p><i>Includes:</i> items permanently attached to the building and fixed equipment where the cost is between \$1,000 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> warranty 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 & Office of Space Mgt. only. (Plant Funds)	<p><i>Includes:</i> any article of non-expendable, tangible property that is permanently attached to a building and has a total cost greater than or equal to \$5,000 and a useful life greater than or equal to 1 year.</p> <p><i>Includes:</i> fixed equipment where the cost is greater than or equal to \$5,000. 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> items permanently attached 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>

Please note that the shaded items are restricted as to their usage.

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

Plant Maintenance Expenses (0960, 0963-0976, 0979)
For Buildings and Grounds use only.

0960	MAINTENANCE & REPAIR	Building maintenance & repair expense. (Not used on Charles River campus).
0963	SECURITY	Allocation of Boston University Police expense to each building.
0964	OTHER INDIRECT	Allocation of Business Affairs expense to each building.
0965	B&G INDIRECT	Allocation of indirect Unit 096 expenses to each building.
0966	A/P MAINTENANCE	Direct expense to building for goods & services provided by external sources.
0967	PAYROLL MAINTENANCE	Direct expense to building for maintenance labor.
0968	STOCK ISSUED MAINTENANCE	Direct expense to building for supplies distributed from B&G stockroom.
0969	GAS	Direct expense to building for natural and propane gas usage.
0970	ELECTRICITY	Direct expense to building for electricity usage.
0971	FUEL	Direct expense to building for fuel oil usage.
0972	WATER & SEWER	Direct expense to building for water & sewer usage.
0973	RUBBISH	Allocation and/or direct expense to building for removal of rubbish from the campus.
0974	ELEVATOR MAINTENANCE	Allocation and/or direct expense to building for elevator maintenance.
0975	CUSTODIAL CONTRACTOR	Allocation and/or direct expense to building for custodial service provided by external source.
0976	DISTRIBUTED PAYROLL FOR PLANT PERSONNEL (e.g. custodians, police)	Direct expense to building for custodial service provided by University personnel.
0979	CUSTODIAL SUPPLIES	Allocation and/or direct expense to building for custodial supplies (e.g., cleaning products.)

Please note that the shaded items are restricted as to their usage.

Recoveries and Credits (0981-0983)

0981	FACILITIES AND ADMINISTRATIVE (Formerly "OVERHEAD") COST RECOVERY For Comptroller's use only.	Recovery of facilities and administrative (formerly "overhead") cost from educational and general and from auxiliary enterprises.
0982	FRINGE BENEFIT RECOVERY For Comptroller's use only.	Recovery of fringe benefit expenses from educational and general and from auxiliary enterprises.
0983	OTHER EXPENSE RECOVERY	<i>Includes:</i> reimbursement for sale of goods and services to any Boston University departments (excluding Auxiliary Units); reimbursement from faculty, staff and students for personal telephone calls and photocopying. <i>Includes:</i> insurance reimbursements. <i>Excludes:</i> receipts for sale of goods and services to individuals, including Boston University students and employees and other companies/institutions. (See income object codes 0835 and 0838.) (See APPENDIX for additional examples.)

Transfers - Out (0984-0985)
For Comptroller's use only.

0984	INTRA-FUND TRANSFERS	See appendix for more details related to the use of this object code.
0985	INTER-FUND TRANSFERS	See appendix for more details related to the use of this object code.

Fixed Expenses (0986, 0988-0997)
For Comptroller's use only.

0986	LAND	
0988	HEFA BOND INTEREST REQUIREMENTS	
0989	DEBT SERVICE RESERVE REQUIREMENTS	
0990	MORTGAGE AND NOTE AMORTIZATION	
0991	HEFA BOND REQUIREMENTS	
0992	MORTGAGE AND NOTE INTEREST	
0993	DEPRECIATION	
0994	INSURANCE	Insurance expense allocated to Physical Plant.
0995	REAL ESTATE TAXES	Real Estate tax expense.
0996	INTERNAL RENT	Rent allocated internally to food service locations.
0997	EXTERNAL RENT	Rent expense for space rented.

Adjustments (0998-0999)

0998	BUDGET OFFICE USE For Budget Office and Office of Grant and Contract Accounting use only.	Budget adjustments.
0999	CASH OVER AND SHORT	

Please note that the shaded items are restricted as to their usage.

BOSTON UNIVERSITY ACCOUNTING OBJECT CODES

APPENDIX

Allowable/Unallowable for Facilities and Administrative Cost (formerly Indirect Cost) Recovery

The revision to Office of Management and Budget Circular A-21, dated October 3, 1991, specified certain costs that are unallowable as either **direct or indirect** charges to federally sponsored projects. In response to this revision and the "Final Revision of Circular A-21" dated July 26, 1993, we are now required to comply with Federal Cost Accounting Standards. The accounting standards as embraced by Circular A-21 dictate that unallowable costs be identified in the accounting system. *Accordingly, we have established a one character mandatory identifier 'A' for allowable or 'U' for unallowable in order to identify and account for allowable costs and any unallowable costs that may be appropriate and allowable for university expenditure but unallowable for facilities & administrative (formerly indirect cost) recovery. This identifier is added to the end of the account code key (ACK) on the various input forms.*

F	UNIT	DEPT	OBJ	SOURCE	A U

All costs must be identified when they occur and coded with the appropriate designator (A or U) effective July 1, 1994. The Allowable or Unallowable identifier must be used with all expense transaction (i.e. object codes 0900 -0999 for unrestricted and restricted accounts.

A 'U' identifier should not be used on sponsored project accounts, dash 5-8, unless approved by the Office of Grant and Contract Accounting.

The following costs are generally unallowable for federal reimbursement and should be coded with the 'U', unallowable identifier:

Advertising and Public Relations

a. "The term advertising costs means the costs of advertising media and corollary administrative costs. Advertising media include magazines, newspapers, radio and television programs, direct mail, exhibits, and the like."

b. "The term public relations includes community relations and means those activities dedicated to maintaining the image of the institution or maintaining or promoting understanding and favorable relations with the community or public at large or any segment of the public."

c. Unallowable advertising and public relations costs include the following:

Costs of convocations or other events related to instruction or other institutional activities including:

- Costs of displays, demonstrations and exhibits.
- Costs of meeting rooms and hospitality suites.
- Costs of promotional items and memorabilia.

Please note that the shaded items are restricted as to their usage.

BOSTON UNIVERSITY ACCOUNTING OBJECT CODES

APPENDIX

Allowable/Unallowable for Facilities and Administrative Cost (formerly Indirect Cost) Recovery

(continued)

Alcohol

"Costs of alcoholic beverages are unallowable" for federal reimbursement. The cost of alcohol must be separated from other meal expenses. If the cost of alcohol can not be separated, the entire cost of the meal must be classified as unallowable.

Alumni Activities

"Costs incurred for, or in support of, alumni activities and similar services are unallowable" for federal reimbursement.

Commencement and Convocation Costs

"Costs incurred for commencements and convocations are unallowable" for federal reimbursement.

Commercial Air Travel

Airfare costs in excess of the lowest available commercial discount airfare or customary standard (coach or equivalent) airfare are unallowable except when such accommodations would require circuitous routing, excessively prolong travel, greatly increase the duration of the flight or require travel during unreasonable hours. In order for airfare costs in excess of the customary standard commercial airfare to be allowable, e.g., use of first-class airfare, the institution must justify and document on a case-by-case basis the applicable conditions.

Donations and Contributions

"Donations or contributions made by the institution, regardless of the recipient, are unallowable" for federal reimbursement.

Entertainment

"Costs of entertainment, including amusement, diversion, and social activities and any costs directly associated with such costs (such as tickets to shows or sports events, meals, lodging, rentals, transportation, and gratuities) are unallowable" for federal reimbursement.

Goods or Services for Personal Use

"Costs of goods or services for personal use of the institution's employees are unallowable regardless of whether the cost is reported as taxable income to the employees." **Flowers, gifts to employees, coffee and water service** would be considered unallowable. Artwork or other decorative furnishings is considered unallowable.

Fines and Penalties

"Costs resulting from violations of, or failure of the institution to comply with federal, state, local or foreign laws and regulations are unallowable".
A prime example would be a traffic violation ticket.

Please note that the shaded items are restricted as to their usage.

BOSTON UNIVERSITY ACCOUNTING OBJECT CODES

APPENDIX

**Allowable/Unallowable for Facilities and Administrative Cost Recovery
(formerly Indirect Cost)**

(continued)

Limousines

The use of limousines by the institution has been considered to be an unallowable cost. However, if it can be demonstrated and documented that the use of limousine service in a particular instance is the most economical method of transportation, this would be allowable.

Memberships, Social and Civil

"Costs of membership in any civic or community organization are unallowable. Costs of membership in any country club or social or dining club or organization are unallowable."

[Institutional membership in business, technical and professional organizations is **allowable**. Costs of the institution's subscription to business, professional and technical periodicals are **allowable**. Costs of meetings and conferences, when the primary purpose is the dissemination of technical information, are **allowable**. This includes costs of meals (less any alcohol), transportation, rental of facilities and other items incidental to such meetings or conferences.]

QUESTIONS REGARDING THE USE OF THE A/U FIELD SHOULD BE REFERRED TO THE AREA PROCESSING THE FORM CONTAINING THE A/U FIELD.

QUESTIONS REGARDING POLICY ISSUES SHOULD BE DIRECTED TO THE MANAGER OF THE AREA PROCESSING THE FORM OR TO THE ASSISTANT COMPTROLLER FOR FACILITIES AND ADMINISTRATIVE COST ANALYSIS FOR CLARIFICATION (617) 353-8079.

Please note that the shaded items are restricted as to their usage.

BOSTON UNIVERSITY ACCOUNTING OBJECT CODES

APPENDIX

Intra-fund/Inter-fund Transfers

Any transfers made **within** current funds (n.b., current funds are those accounts whose fund indicator = 0) will now be considered intra-fund transfers and the intra-fund transfer object codes (0884/0984) should be used. Alternatively, those transfers that are between funds are inter-fund transfers and the inter-fund transfer object codes (0885/0985) should be used.

In addition, any transfers from unrestricted (generally involving Unit 012) to a Dash - 9 account no longer need to be recorded through the 0-0285-1200-0 and 0-0285-1300-0 control accounts. Due to enhancements to the general ledger system, these accounts are no longer needed to track transfers and have been eliminated.

The following are examples of transfers from unrestricted to a Dash -9 account:

Intra-fund transfers from unrestricted to a Dash -9 account may be made to either Unit 012 or to the Unit to which the journal entry applies. For example:

<i>Debit</i>	0-012-xxx-0984
<i>Credit</i>	0-xxx-xxx-0884-xxxx-9

or

<i>Debit</i>	0-0xx-xxx-0984
<i>Credit</i>	0-xxx-xxx-0884-xxxx-9

Inter-fund transfers should be prepared and processed only by the Office of General Accounting.

Any questions related to the proper use of the intra/inter fund object codes should be directed to the Assistant Comptroller, Office of General Accounting at 353-4266.

Please note that the shaded items are restricted as to their usage.

BOSTON UNIVERSITY ACCOUNTING OBJECT CODES

APPENDIX

Income versus Expense Recovery

0835 SALES - EDUCATIONAL DEPARTMENTS	<p><i>Includes:</i> receipts for sale of goods, such as course materials, to individuals, including Boston University students and employees and other companies/institutions.</p> <p><i>Excludes:</i> reimbursement for sale of (excluding Auxiliary Units); reimbursement from faculty, staff and students for personal telephone calls and photocopying; insurance reimbursements. (See object code 0983.)</p>
0838 SALES - SERVICE DEPARTMENTS	<p><i>Includes:</i> receipts for sale of services, such as health related testing/screenings to individuals, including Boston University students and employees and other companies/institutions.</p> <p><i>Excludes:</i> reimbursement for sale of (excluding Auxiliary Units); reimbursement from faculty, staff and students for personal telephone calls and photocopying; insurance reimbursements. (See object code 0983.)</p>
0983 OTHER EXPENSE RECOVERY	<p>Includes: reimbursement for sale of goods and services to any Boston University departments (excluding Auxiliary Units); reimbursement from faculty, staff and students for personal telephone calls and photocopying.</p> <p>Includes: insurance reimbursements.</p> <p>Excludes: receipts for sale of goods and services to individuals, including Boston University students and employees and other companies/institutions. (See income object codes 0835 and 0838.)</p>

Examples are as follows:	0983	08xx
Reimbursements from B.U. employees for personal phone calls	X	
Receipts from sale of course materials		0835
Reimbursements from B.U. employees for photocopying	X	
Reimbursements from insurance claims	X	
Receipts from sale of services to non-employees of B.U.		0838
Receipts from infrequent sale of supplies to another department	X	
Receipts from sale of services to employees of B.U.		0838
Receipts from sale of services to departments within B.U.	X	

Please note that the shaded items are restricted as to their usage.

BOSTON UNIVERSITY ACCOUNTING OBJECT CODES

APPENDIX

Intra-fund/Inter-fund Transfers

Any transfers made **within** current funds (n.b., current funds are those accounts whose fund indicator = 0) will now be considered intra-fund transfers and the intra-fund transfer object codes (0884/0984) should be used. Alternatively, those transfers that are between funds are inter-fund transfers and the inter-fund transfer object codes (0885/0985) should be used.

In addition, any transfers from unrestricted (generally involving Unit 012) to a Dash - 9 account no longer need to be recorded through the 0-0285-1200-0 and 0-0285-1300-0 control accounts. Due to enhancements to the general ledger system, these accounts are no longer needed to track transfers and have been eliminated.

The following are examples of transfers from unrestricted to a Dash -9 account:

Intra-fund transfers from unrestricted to a Dash -9 account may be made to either Unit 012 or to the Unit to which the journal entry applies. For example:

<i>Debit</i>	0-012-xxx-0984
<i>Credit</i>	0-xxx-xxx-0884-xxxx-9

or

<i>Debit</i>	0-0xx-xxx-0984
<i>Credit</i>	0-xxx-xxx-0884-xxxx-9

Inter-fund transfers should be prepared and processed only by the Office of General Accounting.

Any questions related to the proper use of the intra/inter fund object codes should be directed to the Assistant Comptroller, Office of General Accounting at 353-4266.

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