

**Summary of Key Operating Expense Object Codes  
for Charging Administrative and Clerical Expenses**

<p><b>0910 Supplies</b></p> <p><i>Includes:</i> purchases <u>less than \$1,000</u>.</p> <p><i>Includes:</i> office (desk) supplies on federal awards designated as "major projects" and on all non-federal awards.</p> <p><b>See object code 0924 Sponsored Project Supplies</b></p> <p><b>See object code 0916 Reproduction Supplies</b></p>	<p><i>Includes:</i> <u>all supplies</u> with a cost less than \$1,000 charged to all accounts <b>EXCEPT</b> sponsored project accounts (-5, -6, -7).</p> <p>For sponsored project accounts (-5, -6, -7) object code 0910 is <b>only</b> used for office (desk) supplies charged on federal sponsored projects designated as "major projects" and on all non-federal sponsored projects. All other supplies for sponsored project accounts should be charged to object code 0924.</p> <p><i>Note:</i> Office (desk) supplies (i.e., stationary, pens, pencils, etc.) are <u>unallowable</u> as a direct charge on federal awards <b>EXCEPT</b> on awards designated as "major projects" by OSP on the Charles River Campus and ORA on the Medical Campus.</p>
<p><b>0911 Telecommunications Equipment</b></p>	<p><i>Includes:</i> installed telephone <b>equipment</b> and Office of Telecommunications overhead.</p> <p><i>Note:</i> Telephone equipment and directory charges are <u>unallowable</u> as a direct charge on federal grants and contracts.</p>
<p><b>0912 Telecommunications Usage</b></p>	<p><i>Includes:</i> telephone message units, tolls, telegrams, cellular phones and pager usage.</p> <p><i>Note:</i> Local telephone charges, telegrams, cellular phones and pager usage are <u>unallowable</u> as a direct charge on federal sponsored projects. Long distance charges are <u>allowable</u> as a direct charge on federal or non-federal sponsored projects as long as the charges are specifically identified with the project.</p>
<p><b>0914 Postage and Mail Service</b></p> <p><b>See object code 0915 Contracted Services for express mail and shipping</b></p>	<p><i>Includes:</i> postage and expenses for mailing using Boston University mail services and the U.S. postal system for normal mail service.</p> <p><i>Note:</i> Stamps for mailing routine correspondence and Boston University mail services are <u>unallowable</u> as a direct charge on federal awards except on "major projects." For postage and Boston University mail service to be charged directly to federal sponsored awards by "major projects," the cost 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>See object code 0914 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.</p> <p><i>Note:</i> Costs related to shipping samples, equipment and data are <b>allowable</b> as a direct charge on federal and non-federal sponsored projects as long as these costs are specifically identified with the project.</p>
<p>0916 Reproduction and Printing</p>	<p><i>Includes:</i> all reproduction and/or printing expenses including photocopier paper, toner, microfilm, microfiche rental, repair and service contract expenses related to reproduction and printing equipment.</p> <p><i>Note:</i> Reports, reprints, page charges and other journal costs, and per page charges from departmental copiers and/or copy centers are <b>allowable</b> as a direct charge on 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 <b>unallowable</b> as a direct charge on federal sponsored projects. Also <b>unallowable</b> are rental, repair and service contract expenses relating to reproduction and printing equipment.</p>
<p>0920 Dues and Memberships</p>	<p><i>Includes:</i> fees paid to organizations for University purposes.</p> <p><i>Note:</i> Dues and membership fees to a professional or technical organization are normally <b>unallowable</b> as a direct charge on federal sponsored projects.</p>
<p>0924 Sponsored Project Supplies</p> <p><i>Includes:</i> purchases <u>less than \$1,000</u> charged to sponsored project accounts (-5, -6, -7).</p> <p><i>Excludes:</i> office (desk) supplies.</p> <p>See object code 0910 Supplies</p> <p>See object code 0916 Reproduction and Printing</p>	<p><i>Includes:</i> supplies with a cost less than \$1,000 charged to sponsored project accounts (-5, -6, -7). These supplies may include <b>laboratory supplies</b> such as chemicals, glassware, lab animals, reagents, drugs, etc. and <b>general research supplies</b> such as computer and computer-related supplies, tape recorders, etc. used for sponsored project purposes. They do not include office (desk) supplies which should be charged to object code 0910 when allowable.</p> <p><i>Note:</i> Office (desk) supplies are <b>unallowable</b> as a direct charge on federal awards EXCEPT on awards designated as "major projects" by OSP on the Charles River Campus and ORA on the Medical Campus.</p>