

Expense Object Codes

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Object Code	Object Description	Comments	Assess Overhead
6000	Total Expenses, Budget Only		N
6001	Salaries+Wages, Budget Only		N
6002	Faculty Salaries+Wages, Budget Only		N
6010	Senior Faculty Salaries+Wages	Salaries for tenured faculty and other senior faculty appointments, generally without time limits; also used for a small number of administrators who are part of the faculty pension plan; this category corresponds to the old class 01 in ledger 30	Y
6020	Junior Faculty Salaries+Wages	Salaries for junior faculty (assistant and associate professors), normally with multiyear appointments; this category corresponds to the old class 02 in ledger 30	Y
6030	Other Faculty Salaries+Wages	Salaries for other teaching (and some research) faculty, normally with appointments of one year or less; this category corresponds to the old class 03 in ledger 30	Y
6040	Faculty Summer Salaries+Wages	Summer salaries for any faculty whose academic-year salaries are paid in the above three categories; not to be used for teaching salaries for summer school (a specific earnings type); this category corresponds to the old class 03 in ledger 30	Y
6050	Exempt Staff Salaries+Wages	Salaries for exempt administrative and professional staff; this category corresponds to the old class 04 in ledger 30	Y
6051	LTHT Exempt Staff Salaries+Wages	Salaries for exempt administrative and professional staff who work less than half time	Y
6060	Union Staff Salaries+Wages, Budget Only		N
6070	Clerical/Technical Nonexempt Staff Salaries+Wages	Salaries and wages for nonexempt clerical and technical staff; this category corresponds to the old class 06 in ledger 30	Y
6071	LTHT Clerical/Technical Nonexempt Staff Salaries+Wages	Salaries and wages for nonexempt clerical and technical staff who work less than half time	Y
6080	Hourly Regular Union Staff Salaries+Wages	Wages for hourly regular union staff with full benefits; corresponds to the old class 08 in ledger 30	Y
6090	Limited Regular Union Staff Salaries+Wages	Wages for limited regular union staff; corresponds to part of the old class 07 of ledger 30 (desire to keep union people with limited benefits and casuals separate)	Y
6100	Temporary Staff Salaries+Wages, Budget Only		N
6110	Enrolled Harvard Student Temporary Staff Salaries+Wages	Wages for temporary staff who are enrolled as Harvard students; corresponds to the old class 05 of ledger 30; no fringe benefit assessments are paid on these salaries	Y
6120	Other Temporary Staff Salaries+Wages	Wages for temporary staff not enrolled as students; students are also paid in this category for work done during the summer; these staff work less than 17.5 hours per week and less than 1,000 hours per year; corresponds to the old class 07 of ledger 30	Y
6130	Other Salaries+Wages, Budget Only		N
6140	Students in Professional Positions, Salaries+Wages	Salaries for full-time students who have appointments (teaching fellows, research assistants); this category corresponds to the old class 23 in ledger 30; no fringe benefit assessments are paid on these salaries	Y
6150	Post-doc Employees Salaries+Wages	Salaries for post-docs who are working under the direction of a Harvard principal investigator. These individuals have Harvard funding and are not full-time students. They receive all benefits except pension. (Prior to 7/1/2003, description read "Rsch Fellows, Teaching Assts, Curatorial Interns Salaries+Wages, GENERAL". Prior to 7/1/99, activity was found in class 41 in ledger 30.)	Y
6152	Teaching Assts, Interns, Coaches Salaries+Wages	Salaries for teaching assistants, curatorial interns, and coaches. Their benefit package includes health, TDA, and statutory coverage only. (Prior to 7/1/99, these people were included in class 41 in ledger 30; from 7/1/99 through 6/30/2003, these people were in object code 6150.)	Y
6179	Not Harvard Employee, Other Salaries+Wages	Salaries+wages for non-Harvard staff associated with non-consolidated tubs. FOR NON-CONSOLIDATED TUB USE ONLY.	Y
6180	Extra Compensation, Budget Only		N
6190	Pensionable Extra Compensation	Extra compensation which is counted toward all benefits, including pension	Y

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6200	Nonpensionable Extra Compensation	Extra compensation which is counted towards all benefits except pension	Y
6210	FICA HI Extra Compensation	Extra compensation which is counted only toward the Hospital Insurance component of Social Security	Y
6220	No Fringe Assessment Extra Compensation	Extra compensation which is not counted towards any benefits	Y
6230	Recovery of Salaries+Wages, GENERAL	Includes reimbursements to the university for amounts paid as salaries and wages	Y
6231	Labor Warranty Reimbursement^Recovery of Salaries+Wages	Per UIS, they will only use this code to recognize warranty reimbursements from vendors. These payments are in recognition of wages paid to tech staff for equipment repair. All transactions should be credits.	Y
6232	CAPS Fees^Recovery of Salaries+Wages		Y
6233	Project Supervision Fees^Recovery of Salaries+Wages		Y
6240	Employee Benefits, Budget Only		N
6241	Fringe Benefit Assessments, Budget Only		N
6250	Faculty Fringe Benefit Assessment	Fringe benefit assessment paid on salaries for faculty (codes 6010 - 6040)	Y
6260	Post-doc Employees, Fringe Benefit Assessment	Fringe benefit assessment paid on Post-doc employees Salaries+Wages (code 6150). Prior to 7/1/2003, description read "Research Fellows, Teaching Assts Fringe Benefit Assessment, GENERAL".	Y
6261	Post-doc Stipendees, Fringe Benefit Assessment	Fringe benefit assessment paid on Post-doc stipendees (code 6450)	N
6262	Teaching Assts, Interns, Coaches Fringe Benefit Assessment	Fringe benefit assessment paid on Teaching Assts, Interns, Coaches Salaries+Wages (code 6152)	Y
6270	Exempt Staff Fringe Benefit Assessment	Fringe benefit assessment paid on Salaries & Wages, Exempt Staff (code 6050)	Y
6280	Clerical/Technical Nonexempt Staff Fringe Benefit Assessment	Fringe benefit assessment paid on Salaries & Wages, Nonexempt Clerical/Technical Staff (code 6070) (Per Fringe Benefit Accounting, the two rates are currently identical, so distinction is not needed for calculations)	Y
6290	Hourly Regular Union Staff Fringe Benefit Assessment	Fringe benefit assessment paid on Salaries & Wages, Hourly Regular Union Staff (codes 6080 + 6090)	Y
6300	Temporary Staff Fringe Benefit Assessment	Fringe benefit assessment paid on Salaries & Wages, Temporary Staff, Enrolled Harvard Student and Temporary Staff, Other (code 6120)	Y
6310	Special Departments Fringe Benefit Assessment	Only Central Admin can transact to this object code (Departments for which we process payroll & benefits but which do not consolidate)	Y
6320	Pensionable Extra Comp Fringe Assessment	Only Central Admin can transact to this object code (for code 6190)	Y
6321	Nonpensionable Extra Comp Fringe Assessment	Only Central Admin can transact to this object code (for code 6200)	Y
6322	FICA-HI Extra Comp Fringe Assessment	Only Central Admin can transact to this object code (for code 6210)	Y
6340	Mandated Employee^Fringe Benefit Expenses	Only Central Admin can transact to this object code	Y
6341	Pension Expenses^Fringe Benefit Expenses	Only Central Admin can transact to this object code	Y
6342	Post Retirement Health^Fringe Benefit Expenses	Only Central Admin can transact to this object code	Y
6343	Medex^Fringe Benefit Expenses	Only Central Admin can transact to this object code	Y
6344	Health^Fringe Benefit Expenses	Only Central Admin can transact to this object code	Y
6345	Other^Fringe Benefit Expenses	Only Central Admin can transact to this object code	Y
6346	Fringe Benefit Administration^Fringe Benefit Expenses	Only Central Admin can transact to this object code	Y
6359	OK TO REUSE	formerly 'UHS Internal Health Plan Premium, INTERTUB^Fringe Benefit Expenses' but never used in any code combination. Open for reuse for another purpose.	N
6360	Fringe Benefit Expenses, Operating Tubs, GENERAL	For fringe benefit transactions which are not generated by the University payroll system. Also to be used for tuition assistance program (TAP) transactions.	Y
6361	Pension Expense^Fringe Benefit Expenses, Operating Tubs		Y

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6362	Social Security^Fringe Benefit Expenses, Operating Tubs		Y
6363	Unemployment^Fringe Benefit Expenses, Operating Tubs		Y
6364	Medical Insurance^Fringe Benefit Expenses, Operating Tubs		Y
6365	Life Insurance^Fringe Benefit Expenses, Operating Tubs		Y
6370	Recovery of Employee Benefits, GENERAL	Includes reimbursements to the university for amounts paid for employee benefits	Y
6400	Scholarships+Awards, Budget Only		N
6410	Undergraduate Tuition, Fee+Stipend Grants, GENERAL	Scholarships and awards to cover the costs of tuition and fees and living expenses for undergraduate students. All payments are credited to term bill, not paid to students.	N
6420	Grad Scholarships+Awards, Budget Only		N
6430	Grad Tuition+Fee Grants	Scholarships and awards to cover the costs of tuition and fees for graduate students. All payments are credited to term bill, not paid to students.	N
6431	Training Grant payments, Non-Harvard Grad Tuition+Fees	This object code is used to pay tuition and related fees to institutions other than Harvard (e.g. MIT, UMass, affiliated hospitals). Generally, this is used to pay these costs for trainees on DHHS training grants awarded to Harvard. These expenses do not take overhead. This object code should never be used to pay Harvard tuition and fees.	N
6440	Grad Stipend Grants, GENERAL	Scholarships and awards to cover living expenses, travel grants, and research grants for graduate students. This does NOT include payments for services to Harvard. These amounts are paid directly to students. <u>Note regarding overhead:</u> There is a DHHS modified base rate used for DHHS funded training grants. This basis tells the overhead allocation process to take overhead on Stipend/Travel and Training Related Expenses only for DHHS training grants. It does not take overhead on Tuition and Fees.	N
6450	Stipendeos, elig extended benefits (Payroll), GENERAL	This is a non-employee payroll class. These are post-docs who are working under the direction of a Harvard principal investigator where their funding is from outside the University (often sponsored funding). Their benefit package includes all benefits except pension, TDA and FSA. (Prior to 7/1/2003, description read "Not Harvard Students Fellowships (Payroll), GENERAL". Prior to 7/1/99, activity was found in class 49 in ledger 30.)	N
6452	Stipendeos, inelig extended benefits (Payroll), GENERAL	This is a non-employee payroll class. It includes payments to fellows who are doing their own research or who are recipients of certain Harvard grants, such as Fellows in the Society of Fellows, Nieman Fellows, or Bunting Fellows. It also includes payments to visiting scholars who are not performing services for Harvard. This group receives no benefits. (Prior to 7/1/99, these people were included in class 49 in ledger 30; from 7/1/99 through 6/30/2003, these people were in object code 6450.)	N
6455	Not Harvard Students, Other Grants+Awards (Non-payroll), GENERAL	This includes non-payroll payments to persons for travel and research grants where the individual is not a Harvard student and is not required to be paid under object code 6450 (payroll Fellowships). Generally payments are for activity related to the research or teaching mission of the University and are made as a lump sum. As an example, if an undergraduate student from another University were invited to study here for the summer and paid a travel grant, the travel grant would be charged here.	Y
6460	Prizes+Awards, Students, GENERAL	Prizes and awards to students not intended to cover either tuition or living expenses; may include research and travel grants to students; amounts are paid directly to students	N
6500	Supplies, Materials+Equipment, Budget Only		N
6510	Supplies+Materials, Budget Only		N
6520	Animals, GENERAL	Purchases of research animals	Y

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6521	INTERTUB Sales^Animals		N
6522	INTRATUB Sales^Animals		N
6530	Animal-Related Supplies+Materials, GENERAL	Purchases of supplies and materials for research animals (e.g., food, bedding); per-diem expenses for animal care should be charged to Other Services, Animal Per Diem Charges	Y
6531	INTERTUB Sales^Animal-Related Supplies+Materials		N
6532	INTRATUB Sales^Animal-Related Supplies+Materials		N
6540	Classroom Supplies+Materials, GENERAL	Purchases of classroom supplies & materials, including audio and/or video materials (films, tapes), books that are not library acquisitions, chalk, erasers, exam booklets, instructional forms, maps, pointers and other items required for classroom purposes	Y
6550	Dining Supplies+Materials, GENERAL	Purchases of cookware, utensils, dinnerware, glassware, and table linens, both disposable and nondisposable	Y
6551	Cleaning Agents^Dining Supplies+Materials		Y
6552	Disposable Dining Ware^Dining Supplies+Materials		Y
6553	Dining Room Ware^Dining Supplies+Materials		Y
6554	Kitchen Ware^Dining Supplies+Materials		Y
6555	Decor^Dining Supplies+Materials		Y
6570	Food+Nonalcoholic Beverages, GENERAL	Purchases of food and beverages, including bottled water for office use; not to be used for food or meals purchased while traveling	Y
6571	Food, Cost of Goods Sold^Food+Nonalcoholic Beverages	Food purchased for resale.	N
6572	INTERTUB Sales^Food+Nonalcoholic Beverages		N
6580	Horticultural Supplies+Materials, GENERAL	Purchases of gardening tools, fertilizer, weed and pest control chemicals, seed, plants and sod	Y
6590	Hospital+Clinical Supplies+Materials, GENERAL	Purchases of hospital and clinical supplies and materials, including dental, optical, surgical and X-ray supplies	Y
6600	Laboratory Supplies+Materials, GENERAL	Purchases of laboratory supplies and materials	Y
6601	Chemicals, Solvents^Laboratory Supplies+Materials		Y
6602	Chemicals, Nonsolvents^Laboratory Supplies+Materials		Y
6610	Library Supplies+Materials, GENERAL	Purchases of library supplies and materials, including supplies for repairing books	Y
6620	Museum Supplies+Materials, GENERAL	Purchases of museum supplies and materials	Y
6630	Nonlibrary Books+Reprints+Subscriptions, GENERAL	Purchases of books, subscriptions and reprints which are not for library collections. For reprints charged to federal awards which are reprints of articles about results of the research funded by the award being charged, use code 6636.	Y
6631	Publications Sales, INTERTUB^Nonlibrary Books+Reprints+Subscriptions	Includes books, electronic media; Sales to University departments should be credited to an inter- or intra-tub expense credit object code.	N
6632	Publications Sales, INTRATUB^Nonlibrary Books+Reprints+Subscriptions	Includes books, electronic media; Sales to University departments should be credited to an inter- or intra-tub expense credit object code.	N
6633	Subscription Sales, INTERTUB^Nonlibrary Books+Reprints+Subscriptions	Disabled	N
6634	Subscription Sales, INTRATUB^Nonlibrary Books+Reprints+Subscriptions		N
6635	Data Acquisition for Research^Nonlibrary Books+Reprints+Subscriptions		Y
6636	Reprints, Allowable Federal^Nonlibrary Books+Reprints+Subscriptions	This is used for reprints charged to federal awards which are reprints of articles about results of the research funded by the award being charged.	Y
6640	Office Supplies+Materials, GENERAL	Purchases of office supplies and materials, including staplers, pencils, pens, calculators, writing tablets, and paper for general office use; paper for production of printed materials should be charged to Supplies & Materials, Paper Stock for Production	Y
6650	Photography, Printing+Reprographics Supplies+Materials, GENERAL	Purchases of photographs not part of collections and of photography supplies	Y
6651	Paper Stock for Prodn^Photography, Printing+Reprographics Supplies+Matts		Y

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6652	Print Preparation^Photography, Printing+Reprographics Supplies+Materials		Y
6653	Print Pmt Material^Photography, Printing+Reprographics Supplies+Materials		Y
6654	Ink^Photography, Printing+Reprographics Supplies+Materials		Y
6655	Film^Photography, Printing+Reprographics Supplies+Materials		Y
6656	Off Set Plates^Photography, Printing+Reprographics Supplies+Materials		Y
6660	Computer Supplies+Materials, GENERAL		Y
6661	Technology, INTERTUB Sales of^Computer Supplies+Materials		N
6670	Preservation Supplies+Materials, GENERAL		Y
6680	Other Supplies+Materials, GENERAL	Purchases of supplies and materials not specifically identified elsewhere	Y
6681	Parts for Repair Work^Other Supplies+Materials		Y
6682	Tools^Other Supplies+Materials		Y
6683	Schedule II Narcotic Drugs^Other Supplies+Materials		Y
6684	Other Drugs^Other Supplies+Materials		Y
6685	Pharmaceuticals, INTERTUB Sales^Other Supplies+Materials	Disabled	N
6686	Pharmaceuticals, INTRATUB Sales^Other Supplies+Materials		N
6687	Billable Materials^Other Supplies+Materials		Y
6688	Fixed Fee Materials^Other Supplies+Materials		Y
6689	Merchandise+Materials Fixed Fee Sales, INTERTUB^Other Supplies+Materials	Disabled-Includes merchandise other than technology	N
6690	Merchandise+Materials Other Sales, INTERTUB^Other Supplies+Materials	Includes merchandise other than technology	N
6691	Merchandise+Materials Fixed Fee Sales, INTRATUB^Other Supplies+Materials	Includes merchandise other than technology	N
6692	Merchandise+Materials Other Sales, INTRATUB^Other Supplies+Materials	Includes merchandise other than technology	N
6693	Safety Supplies^Other Supplies+Materials		Y
6694	Environmental Supplies^Other Supplies+Materials		Y
6700	Supplies+Materials, Cost of Goods Sold, GENERAL		N
6701	CD-ROMs^Supplies+Materials, Cost of Goods Sold	Disabled	N
6702	Computer Peripherals^Supplies+Materials, Cost of Goods Sold		N
6704	Non Book Items^Supplies+Materials, Cost of Goods Sold		N
6705	Parts^Supplies+Materials, Cost of Goods Sold		N
6706	Parts Warranty Reimbursement^Supplies+Materials, Cost of Goods Sold		N
6707	Rebates^Supplies+Materials, Cost of Goods Sold		N
6708	Textbooks^Supplies+Materials, Cost of Goods Sold		N
6709	Trade Books^Supplies+Materials, Cost of Goods Sold		N
6710	Computer Software <\$5000, GENERAL	Purchases of computer software and databases with unit cost below the capitalization limit.	Y
6711	Packaged Software, INTERTUB Sales of^Computer Software <\$5000		N
6712	SW Documentation, INTERTUB Sales of^Computer Software <\$5000	Disabled	N
6713	SW Media, INTERTUB Sales of^Computer Software <\$5000		N
6714	SW License Sales, INTERTUB^Computer Software <\$5000		N
6720	Computer Software <\$5000, Cost of Goods Sold, GENERAL		N

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6721	Software Documentation^Computer Software <\$5000, Cost of Goods Sold	Disabled	N
6722	Software Licenses^Computer Software <\$5000, Cost of Goods Sold		N
6723	Software Media^Computer Software <\$5000, Cost of Goods Sold		N
6724	Software Packages^Computer Software <\$5000, Cost of Goods Sold		N
6740	Equipment, Furniture+Fixtures, Budget Only		N
6750	Computer Hardware <\$5000, GENERAL	Purchases of computer systems with unit cost below the capitalization limit.	Y
6760	Noncomputer Equip, Furniture+Fixtures <\$5000, GENERAL	Purchases of furniture, fixtures and noncomputer equipment with unit cost below the capitalization limit.	Y
6761	Vehicles^Noncomputer Equip, Furn+Fixt <\$5000	Purchases of vehicles which are not capitalized	Y
6762	Household Furnishings^Noncomp Equip, Furn+Fixt <\$5000		Y
6763	Safety Equip^Noncomp Equip, Furn+Fixt <\$5000		Y
6764	Environ Equip^Noncomp Equip, Furn+Fixt <\$5000		Y
6765	Scientific Equip^Noncomp Equip, Furn+Fixt <\$5000		Y
6770	Rentals of Equipment, Furniture+Fixtures, GENERAL	Rentals and leases of computers, furniture, vehicles; not to be used for rental of vehicles while traveling	Y
6771	Vehicle^Rentals of Equipment, Furniture+Fixtures		Y
6773	Rentals, Short Term^Rentals of Equipment, Furniture+Fixtures		Y
6774	INTERTUB Sales^Rentals of Equipment, Furniture+Fixtures		N
6775	INTRATUB Sales^Rentals of Equipment, Furniture+Fixtures		N
6780	Fabrications <\$5000, GENERAL	Includes expenses for building equipment where the total cost to fabricate the item is below the capitalization limit.	Y
6790	Equipment Usage Charges, GENERAL	Includes per-copy charges for rented copiers (category per Vicki J)	Y
6800	Equipment, Furn+Fixtures >=\$5000 (Non-Consolidating Tubs Only)	For non-consolidated tub use only.	N
6801	Noncomputer Equip, Non-Sponsored^Equip >=\$5000		N
6802	Noncomputer Equip, Sponsored^Equip >=\$5000		N
6803	Computer, Non-Sponsored^Equip >=\$5000		N
6804	Computer, Sponsored^Equip >=\$5000		N
6805	Residential Furn+Fixtures, Non-Sponsored^Equip >=\$5000		N
6806	Residential Furn+Fixtures, Sponsored^Equip >=\$5000		N
6807	Office Furn+Fixtures, Non-Sponsored^Equip >=\$5000		N
6808	Office Furn+Fixtures, Sponsored^Equip >=\$5000		N
6809	Vehicle, Non-Sponsored^Equip >=\$5000		N
6810	Vehicle, Sponsored^Equip >=\$5000		N
6811	Non-Sponsored Work in Progress^Equip >=\$5000		N
6812	Sponsored Work in Progress^Equip >=\$5000		N
6813	Scientific Equipment, Non-Sponsored^Equip >=\$5000		N
6814	Scientific Equipment, Sponsored^Equip >=\$5000		N
6815	Software, Non-Sponsored^Equip >=\$5000		N
6816	Software, Sponsored ^Equip >=\$5000		N
6870	Noncomputer Equipment, Cost of Goods Sold		N
6871	Computer Equipment, Cost of Goods Sold		N
6872	Network Equipment, Cost of Goods Sold		N
6873	Noncomputer Equipment, INTERTUB Sales of	Disabled	N
6874	Noncomputer Equipment, INTRATUB Sales of	Disabled	N
6875	Computer Hardware Sales, INTERTUB		N
6890	Equipment for Rental, Cost of Goods Sold, GENERAL	Purchases of items for rental	N

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6891	Copiers^Equipment for Rental, Cost of Goods Sold		N
6892	Other Equipment^Equipment for Rental, Cost of Goods Sold	Disabled	N
6893	Short-Term Rental^Equipment for Rental, Cost of Goods Sold		N
7000	Collections, Budget Only		N
7010	Audio-Visual Collections, GENERAL	Purchases of films, slides, tapes, photographs and other audiovisual materials for collections	Y
7020	Manuscripts+Archives Collections, GENERAL	Purchases of manuscripts, papers and rare books for library archive collections	Y
7030	Monographs for Library Collections, GENERAL		Y
7031	Print^Monographs for Library Collections		Y
7032	Microform^Monographs for Library Collections		Y
7033	Sound Recording^Monographs for Library Collections		Y
7034	Slide^Monographs for Library Collections		Y
7035	Audio-Visual^Monographs for Library Collections		Y
7036	Photograph^Monographs for Library Collections		Y
7037	Score^Monographs for Library Collections		Y
7038	Map^Monographs for Library Collections		Y
7039	Electronic Data^Monographs for Library Collections	includes licensing fees	Y
7040	Digitally Reformatted^Monographs for Library Collections		Y
7049	INTERTUB Sales^Monographs for Library Collections	Disabled	N
7050	Serials for Library Collections, GENERAL		Y
7051	Print^Serials for Library Collections		Y
7052	Microform^Serials for Library Collections		Y
7053	Sound Recording^Serials for Library Collections		Y
7054	Slide^Serials for Library Collections		Y
7055	Audio-Visual^Serials for Library Collections		Y
7056	Photograph^Serials for Library Collections		Y
7057	Score^Serials for Library Collections		Y
7058	Map^Serials for Library Collections		Y
7059	Electronic Data^Serials for Library Collections	includes licensing fees	Y
7060	Digitally Reformatted^Serials for Library Collections		Y
7070	Works of Art for Museum Collections, GENERAL		Y
7080	Other Museum Collections, GENERAL		Y
7081	INTERTUB Sales^Other Museum Collections	Includes proceeds from deaccessioning	N
7082	INTRATUB Sales^Other Museum Collections	Includes proceeds from deaccessioning	N
7083	Botanical Collections^Other Museum Collections		Y
7090	Space+Occupancy, Budget Only		N
7091	Space+Occupancy Recoveries, GENERAL		Y
7092	Fixed Fee Maint Svc Labor, INTERTUB^Space+Occupancy Recoveries		N
7093	Fixed Fee Maint Svc Labor, INTRATUB^Space+Occupancy Recoveries		N
7094	Other Maint Svc Labor, INTERTUB^Space+Occupancy Recoveries		N
7095	Other Maint Svc Labor, INTRATUB^Space+Occupancy Recoveries		N
7096	Fixed Fee Svc Contracts, INTERTUB Sales of^Space+Occupancy Recoveries		N
7097	Fixed Fee Svc Contracts, INTRATUB Sales of^Space+Occupancy Recoveries	Disabled	N
7098	Market Rate Svc Contracts, INTERTUB Sales of^Space+Occupancy Recoveries		N
7099	Market Rate Svc Contracts, INTRATUB Sales of^Space+Occupancy Recoveries	Disabled	N
7100	No Markup Svc Contracts, INTERTUB Sales of^Space+Occupancy Recoveries	Disabled	N
7101	No Markup Svc Contracts, INTRATUB Sales of^Space+Occupancy Recoveries		N

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7102	Other Svc Contracts, INTERTUB Sales of^Space+Occupancy Recoveries		N
7103	Other Svc Contracts, INTRATUB Sales of^Space+Occupancy Recoveries		N
7104	Mgt Svcs, INTERTUB^Space+Occupancy Recoveries		N
7105	Mgt Svcs, INTRATUB^Space+Occupancy Recoveries		N
7106	Ops Svcs, INTERTUB Sales of^Space+Occupancy Recoveries		N
7107	Ops Svcs, INTRATUB Sales of^Space+Occupancy Recoveries		N
7108	Maint Svcs, INTERTUB Sales of^Space+Occupancy Recoveries		N
7109	Maint Svcs, INTRATUB Sales of^Space+Occupancy Recoveries		N
7119	Improvements, Repairs+Maintenance of Space, Budget Only		N
7120	Improvements+Alterations to Space, Not Capitalized, GENERAL	Payments for work designed to improve a space or alter it for another use, where total project cost is under \$50,000; repair and maintenance work should be charged to Repairs & Maintenance of Facilities and projects in excess of \$50K should be capitalized	N
7130	Mechanical Repairs+Maintenance of Space, GENERAL		Y
7131	Appliance Repair+Supplies^Mechanical Repairs+Maintenance of Space		Y
7132	Central Fire Systems Monitoring^Mechanical Repairs+Maintenance of Space		Y
7133	Electrical Repair^Mechanical Repairs+Maintenance of Space		Y
7134	Elevator+Lift Repair^Mechanical Repairs+Maintenance of Space		Y
7135	Elevator+Lift Maintenance^Mechanical Repairs+Maintenance of Space		Y
7136	HVAC Repair+Supplies^Mechanical Repairs+Maintenance of Space		Y
7137	HVAC Maintenance^Mechanical Repairs+Maintenance of Space		Y
7138	Plumbing Repair^Mechanical Repairs+Maintenance of Space		Y
7139	Sewer Lines+Piping^Mechanical Repairs+Maintenance of Space		Y
7140	Tools+Equipment Repair^Mechanical Repairs+Maintenance of Space		Y
7141	EPA Compliance^Mechanical Repairs+Maintenance of Space		Y
7150	Structural+Other Repairs+Maintenance of Space, GENERAL		Y
7151	Bathroom Renovations^Structural+Other Repairs+Maintenance of Space		Y
7152	Carpentry^Structural+Other Repairs+Maintenance of Space		Y
7153	Construction Renovations^Structural+Other Repairs+Maintenance of Space		Y
7154	Driveways+Sidewalks^Structural+Other Repairs+Maintenance of Space		Y
7155	Environmental Remediation^Structural+Other Repairs+Maintenance of Space		Y
7156	Fences+Gates^Structural+Other Repairs+Maintenance of Space		Y
7157	Flooring^Structural+Other Repairs+Maintenance of Space		Y

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7158	Kitchen Renovations^Structural+Other Repairs+Maintenance of Space		Y
7159	Lock Repair+Keys^Structural+Other Repairs+Maintenance of Space		Y
7160	Maint Workers, Non-Harvard^Structural+Other Repairs+Maint of Space		Y
7161	Masonry^Structural+Other Repairs+Maintenance of Space		Y
7162	Painting+Wallcovering^Structural+Other Repairs+Maintenance of Space		Y
7163	Project Reimbursable Expenses^Structural+Other Repairs+Maintenance of Space		Y
7164	Roof Repairs^Structural+Other Repairs+Maintenance of Space		Y
7165	Temporary Tenant Relocation^Structural+Other Repairs+Maintenance of Space		Y
7166	Window Supplies^Structural+Other Repairs+Maintenance of Space		Y
7167	Access Compliance^Structural+Other Repairs+Maintenance of Space		Y
7168	Police Details^Structural+Other Repairs+Maintenance of Space		Y
7169	Vacancy Painting^Structural+Other Repairs+Maintenance of Space		Y
7180	Preventive Maintenance of Space, GENERAL		Y
7190	Supplies+Equipment for Repairs+Maintenance of Space, GENERAL		Y
7191	Air Conditioners^Supplies+Equipment for Repairs+Maintenance of Space		Y
7192	Carpentry^Supplies+Equipment for Repairs+Maintenance of Space		Y
7193	Dishwashers^Supplies+Equipment for Repairs+Maintenance of Space		Y
7194	Electrical^Supplies+Equipment for Repairs+Maintenance of Space		Y
7195	Hot Water^Supplies+Equipment for Repairs+Maintenance of Space		Y
7196	Painting^Supplies+Equipment for Repairs+Maintenance of Space		Y
7197	Plumbing^Supplies+Equipment for Repairs+Maintenance of Space		Y
7198	Refrigerators^Supplies+Equipment for Repairs+Maintenance of Space		Y
7199	Signs+Directories^Supplies+Equipment for Repairs+Maintenance of Space		Y
7200	Stoves^Supplies+Equipment for Repairs+Maintenance of Space		Y
7201	Tools+Equipment^Supplies+Equipment for Repairs+Maintenance of Space		Y
7220	Space Ops, Budget Only		N
7230	Rentals+Leases of Space, GENERAL	Rental and lease of space for offices, storage space and other operations; includes rental of space for meetings and events; not to be used for hotel or other space rented while traveling	Y
7231	Building+Office^Rentals+Leases of Space		Y
7232	Room+Meeting^Rentals+Leases of Space		Y
7240	Real Estate Rentals, INTERTUB	Includes rental of space for events; student housing income should be captured in Lodging, Student.	N
7241	Residential Real Estate Rentals, INTERTUB		N
7242	Short Term Real Estate Rentals, INTERTUB		N
7243	SFP Exempt Real Estate Rentals, INTERTUB		N
7244	Building Infrastructure Assessment Real Estate Rentals, INTERTUB	Disabled	N
7245	Real Estate Rentals, INTRATUB		N

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Object Code	Object Description	Comments	Assess Overhead
7260	Cleaning+Housekeeping of Space, GENERAL	Includes purchased services, custodial supplies and materials, and noncapitalized equipment	Y
7261	Window Washing^Cleaning+Housekeeping of Space		Y
7262	Consumable Supplies^Cleaning+Housekeeping of Space		Y
7263	Nonconsumable Materials+Equipment^Cleaning+Housekeeping of Space		Y
7264	Vacancy Cleaning^Cleaning+Housekeeping of Space		Y
7270	Groundskeeping+Supplies, GENERAL	Includes purchased services and noncapitalized equipment plus groundskeeping supplies	Y
7271	Snow Removal+Supplies^Groundskeeping+Supplies		Y
7280	Pest Control, GENERAL	Includes treatment for rodent and insect control in buildings, but not outdoors; the latter should be charged to Space, Groundskeeping or to Supplies & Materials, Horticultural	Y
7290	Security Svcs, GENERAL	Includes payments for guard services and monitoring services, including security for special events	Y
7300	Trash Removal, GENERAL	Includes purchased services and noncapitalized equipment used for trash removal	Y
7301	Recycling^Trash Removal		Y
7310	Hazardous Waste Disposal, GENERAL		Y
7320	Other Ops of Space, GENERAL	Purchases related to operations and maintenance of facilities not specifically identified elsewhere	Y
7321	Accounting Fees^Other Ops of Space		Y
7322	Affiliated Leasing Fees^Other Ops of Space		Y
7323	Commercial Leasing Fees^Other Ops of Space		Y
7324	GIS/CAD Fees^Other Ops of Space		Y
7325	Housing Office Fees^Other Ops of Space		Y
7326	MIS Fees^Other Ops of Space		Y
7327	Emergency Communications^Other Ops of Space		Y
7328	Energy Mgt Systems^Other Ops of Space		Y
7329	Fire Protection+Supplies^Other Ops of Space		Y
7330	Security Systems^Other Ops of Space		Y
7331	Operating Expense Reimbursements^Other Ops of Space		Y
7332	Real Estate Svcs, INTERTUB^Other Ops of Space		N
7333	Real Estate Svcs, INTRATUB^Other Ops of Space		N
7334	HPRE Assessments^Other Ops of Space		Y
7335	Property Mgt Fees^Other Ops of Space		Y
7336	Condo Fees^Other Ops of Space		Y
7360	Interest on Space+Occupancy, External, Budget Only		N
7370	Loan Pool, Bonds+Notes Payable Interest Expense	Used to record interest expense for loans in object codes 3220 & 3240. Only Financial Administration may create transactions with this object code.	N
7371	Dept Debt, Bonds+Notes Payable Interest Expense	Used to record interest expense for loans in object codes 3260 & 3280. Only Financial Administration may create transactions with this object code.	N
7372	Facilities CP, Bonds+Notes Payable Interest Expense	Used to record interest expense for loans in object code 3250. Only Financial Administration may create transactions with this object code.	N
7373	Other Facilities Debt, Bonds+Notes Payable Interest Expense	Used to record interest expense for loans in object code 3270. Only Central Admin can transact to this object code.	N
7374	Other Non-Fac Debt, Bonds+Notes Payable Interest Expense	Used to record interest expense for loans in object code 3290. Only Central Admin can transact to this object code.	N
7380	Facilities Construction in Progress GOA Interest Expense	Used to record interest expense for loans in object code 3091. Only Financial Administration may create transactions with this object code.	N

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Object Code	Object Description	Comments	Assess Overhead
7381	Facilities Placed in Service GOA Interest Expense	Used to record interest expense for loans in object code 3001. Only Financial Administration may create transactions with this object code.	N
7382	Equipment Work in Progress GOA Interest Expense	Used to record interest expense for loans in object code 3121. Only Financial Administration may create transactions with this object code.	N
7383	Equipment Placed in Service GOA Interest Expense	Used to record interest expense for loans in object code 3031. Only Financial Administration may create transactions with this object code.	N
7384	Other Work in Progress GOA Interest Expense	Used to record interest expense for loans in object code 3151. Only Financial Administration may create transactions with this object code.	N
7385	Other Placed in Service GOA Interest Expense	Used to record interest expense for loans in object code 3061. Only Financial Administration may create transactions with this object code.	N
7400	Facilities Construction in Progress Loan Pool Interest Expense	Used to record interest expense for loans in object code 3090. Only Financial Administration may create transactions with this object code.	N
7401	Facilities Placed in Service Loan Pool Interest Expense	Used to record interest expense for loans in object code 3000. Only Financial Administration may create transactions with this object code.	N
7402	Equipment Work in Progress Loan Pool Interest Expense	Used to record interest expense for loans in object code 3120. Only Financial Administration may create transactions with this object code.	N
7403	Equipment Placed in Service Loan Pool Interest Expense	Used to record interest expense for loans in object code 3030. Only Financial Administration may create transactions with this object code.	N
7404	Other Work in Progress Loan Pool Interest Expense	Used to record interest expense for loans in object code 3150. Only Financial Administration may create transactions with this object code.	N
7405	Other Placed in Service Loan Pool Interest Expense	Used to record interest expense for loans in object code 3060. Only Financial Administration may create transactions with this object code.	N
7430	Utilities Expenses, Budget Only		N
7440	Chilled Water Expenses, GENERAL		Y
7441	Chilled Water, INTERTUB Sales of^Chilled Water Expenses		N
7442	Chilled Water, INTRATUB Sales of^Chilled Water Expenses		N
7450	Electricity Expenses, GENERAL		Y
7451	Electricity, INTERTUB Sales of^Electricity Expenses		N
7452	Electricity, INTRATUB Sales of^Electricity Expenses		N
7453	Electric Heat^Electricity Expenses		Y
7460	Fuel Oil Expenses, GENERAL		Y
7461	Fuel Oil, INTERTUB Sales of^Fuel Oil Expenses		N
7462	Fuel Oil, INTRATUB Sales of^Fuel Oil Expenses		N
7470	Diesel Oil Expenses, GENERAL		Y
7480	Natural Gas Expenses, GENERAL		Y
7481	Natural Gas, INTERTUB Sales of^Natural Gas Expenses		N
7482	Natural Gas, INTRATUB Sales of^Natural Gas Expenses		N
7483	Gas Heat^Natural Gas Expenses		Y
7490	Steam Expenses, GENERAL		Y
7491	Steam, INTERTUB Sales of^Steam Expenses		N
7492	Steam, INTRATUB Sales of^Steam Expenses		N
7500	Water+Sewer Expenses, GENERAL		Y
7501	Water+Sewer, INTERTUB Sales of^Water+Sewer Expenses		N
7502	Water+Sewer, INTRATUB Sales of^Water+Sewer Expenses		N
7510	Utility Systems, Not Capitalized, GENERAL		Y

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Object Code	Object Description	Comments	Assess Overhead
7511	Care+Ops of Utilities, INTERTUB Sales^Utility Systems, Not Capitalized		N
7512	Care+Ops of Utilities, INTRATUB Sales^Utility Systems, Not Capitalized		N
7520	Cost of Goods Sold Utilities, GENERAL		N
7521	Chilled Water^Cost of Goods Sold Utilities		N
7522	Electricity^Cost of Goods Sold Utilities		N
7523	Fuel Oil^Cost of Goods Sold Utilities		N
7524	Diesel Oil^Cost of Goods Sold Utilities		N
7525	Natural Gas^Cost of Goods Sold Utilities		N
7526	Steam^Cost of Goods Sold Utilities		N
7527	Water+Sewer^Cost of Goods Sold Utilities		N
7540	Vacancy Utilities Expenses		Y
7550	Depreciation, Budget Only		N
7560	Facilities Depreciation, GENERAL	Only Central Admin can transact to this object code	N
7570	Sponsored Equipment, Fixtures, Furniture Depreciation	Only Central Admin can transact to this object code	N
7571	Nonsponsored Equipment, Fixtures, Furniture Depreciation	Only Central Admin can transact to this object code	N
7600	Other Expenses, Budget Only		N
7610	Interest Expense, Other, Budget Only		N
7620	Working Capital Notes+Bonds Payable Interest	Only Central Admin can transact to this object code	N
7621	Other External Interest Expense		Y
7630	Tub Net Asset, GOA Internal Interest	Used to charge interest to tubs on GOA fund balances in deficit. Offsetting credit is to the same object code in CCOR. This object code should net to zero at the consolidated reporting level. Only Financial Administration may create transactions with this object code	N
7631	Other GOA Internal Interest	Used to credit interest recoveries to CCOR when interest charged to tubs is capitalized (e.g., interest on GOA-funded CIP projects). Only Financial Administration may create transactions with this object code	N
7632	GOA Interest Transfers, Intra-Fund^Interest, Other, Internal	Used to transfer GOA interest expense to the appropriate org, activity, subactivity, or root WITHIN one tub/fund. This object code must always net to zero at the fund level. Since GOA interest expense charged to a fund always goes to one 33-digit coding, this object code allows a tub to reallocate portions of it to the desired org, root, etc.	N
7640	Travel+Entertainment, Budget Only		N
7650	Domestic Travel, GENERAL	Expenditures incurred while traveling within the United States and Canada; the differential between first-class or business-class travel and economy-class travel is to be charged to Unallowable Expenses; this code may be used by those whose sponsored reporting requirements do not necessitate tracking at a more detailed level.	Y
7651	Airfare^Domestic Travel		Y
7652	Lodging^Domestic Travel		Y
7653	Ground Transportation^Domestic Travel		Y
7654	Meals+Incidentals^Domestic Travel	This code should be used only for expenditures incurred while traveling, for meals without a specific business purpose (which belong in Business Meals & Entertainment).	Y
7655	Business Meals+Entertainment, Domestic Travel+Local^Domestic Travel	Expenditures for meals and entertainment with a specific business purpose, incurred either locally or while traveling	Y
7670	Foreign Travel, GENERAL	Expenditures incurred while traveling outside the United States and Canada; the differential between first-class or business-class travel and economy-class travel is to be charged to Unallowable Expenses; this code may be used by those whose sponsored reporting requirements do not necessitate tracking at a more detailed level.	Y
7671	Airfare^Foreign Travel		Y
7672	Lodging^Foreign Travel		Y
7673	Ground Transportation^Foreign Travel		Y
7674	Meals+Incidentals^Foreign Travel		Y

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Object Code	Object Description	Comments	Assess Overhead
7675	Business Meals^Foreign Travel		Y
7676	In Country Foreign Travel^Foreign Travel	"Domestic" travel expenditures for staff based in countries outside the U.S.	Y
7690	Insurance+Losses, Budget Only		N
7700	Insurance Premiums, External, GENERAL	Only Central Admin can transact to this object code	Y
7704	Fine Arts^Insurance Premiums, External	Disabled	Y
7702	Malpractice^Insurance Premiums, External		Y
7703	Medical^Insurance Premiums, External		Y
7704	Insurance Reimbursements^Insurance Premiums, External		Y
7705	Other^Insurance Premiums, External		Y
7710	Insurance Premiums, Internal, GENERAL	Only Central Admin can transact to this object code (Neiman needs access for UHS insurance payments)	Y
7720	Insurance Fees, GENERAL	Only Central Admin can transact to this object code	Y
7730	Insurance Miscellaneous Expenses, GENERAL	Only Central Admin can transact to this object code	Y
7740	Losses, Payments for, GENERAL		Y
7741	B+M^Losses, Payments for	Only Central Admin can transact to this object code	Y
7742	CGL^Losses, Payments for	Only Central Admin can transact to this object code	Y
7743	Collision^Losses, Payments for	Only Central Admin can transact to this object code	Y
7744	Fire^Losses, Payments for	Only Central Admin can transact to this object code	Y
7745	Theft^Losses, Payments for	Only Central Admin can transact to this object code	Y
7746	Third Party^Losses, Payments for	Only Central Admin can transact to this object code	Y
7747	Water^Losses, Payments for	Only Central Admin can transact to this object code	Y
7760	Write-Offs, Budget Only		N
7761	Bad Debt Expenses+Recovery	Includes write-offs of receivables and loans, and any later payments against written-off amounts which are received (FAS suggests central only)	N
7762	Student Loan Forgiveness	Includes loan amounts forgiven to former students who perform public service	N
7763	Other Loan Write-Offs		N
7764	Inventory Write-Offs		N
7765	Fund Balance Write-Offs	Includes write-offs of amounts overexpended from Funds	N
7766	Prior Year Current Use Gifts Returned to Donor	To be used when prior year current use gifts need to be returned to the donor. It should only be used with Current use gifts (range 300000-389999).	N
7840	Professional Svcs, Budget Only		N
7850	Accounting+Audit Professional Svcs, GENERAL		Y
7860	Actuarial Professional Svcs, GENERAL	Only Central Admin can transact to this object code	Y
7870	Construction-Related Professional Svcs, Not Capitalized, GENERAL	Includes architectural services, building engineering services, construction management services which are not capitalized (e.g., services incurred relating to projects which are not actually undertaken)	Y
7871	Realtor+Brokerage Svcs^Construction-Related Professional Svcs, Not Captl		Y
7872	Capital Advisory Svcs^Construction-Related Professional Svcs, Not Captl		Y
7873	Appraisal Fees^Construction-Related Professional Svcs, Not Captl		Y
7880	Search Firm Professional Svcs, GENERAL		Y
7890	Outplacement Professional Svcs, GENERAL		Y
7900	Hospital Personnel Professional Svcs, GENERAL		Y
7910	Info Tech Professional Svcs Consulting, GENERAL	Includes programming services as well as advisory services	Y
7911	Tech Consulting Svcs, INTERTUB^Info Tech Professional Svcs Consulting		N
7920	Instructional Professional Svcs, GENERAL		Y
7930	Legal Professional Svcs, GENERAL		Y
7934	Legal Fees, Recoverable^Legal Professional Svcs	Disabled	Y
7940	Mgt Consulting Professional Svcs, GENERAL	Purchases of advisory services from nonuniversity individuals or organizations	Y
7950	Brokerage+Underwriting Professional Svcs, GENERAL	Only Central Admin can transact to this object code	Y
7960	Engineering+Scientific Professional Svcs, GENERAL	Includes scientific and technical services, environmental health and safety testing and services	Y

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Object Code	Object Description	Comments	Assess Overhead
7970	Publication-Related Professional Svcs, GENERAL	Includes editorial services, graphical design	Y
7980	Other Professional Svcs, GENERAL	Professional svcs not listed above.	Y
8020	Other Svcs, Budget Only		N
8030	Animal per Diem Charges, GENERAL	Payments for food, care and housing of research animals	Y
8031	Animal per Diem Svcs, INTERTUB^Animal per Diem Charges	Income earned by providing food, housing and care for research animals	N
8032	Animal per Diem Svcs, INTRATUB^Animal per Diem Charges	Income earned by providing food, housing and care for research animals	N
8040	Bank Fees, GENERAL	charged for use of credit cards and for maintenance of bank accounts	Y
8050	Binding Svcs, GENERAL		Y
8060	Catering Svcs, GENERAL	If alcoholic beverages are included in the costs, the amount should be charged to Unallowable Expenses	Y
8061	Dining Svcs for Conferences, INTERTUB^Catering Svcs		N
8062	Dining Svcs for Functions, INTERTUB^Catering Svcs		N
8063	Dining Svcs, Other, INTERTUB^Catering Svcs		N
8064	Dining Svcs, INTRATUB^Catering Svcs		N
8070	Data Processing, Data Conversion, Word Processing Svcs, GENERAL	Includes services for system administration and operation, conversion of data from one format or medium to another, and word processing; temporary staff performing such functions should be charged to correct categories in Professional or Other Services. For FEDERAL SPONSORED FUNDS (100000-199999), only services provided by an external (non-Harvard) vendor should be charged here.	Y
8071	Internal^Data Processing, Data Conversion, Word Processing Svcs	For FEDERAL SPONSORED FUNDS (100000-199999), only services provided by an internal Harvard vendor should be charged here.	N
8072	MF App Svcs, INTERTUB^Data Processing+Conversion, Word Processing Svcs		N
8073	Server Mgt Svcs, INTERTUB^Data Processing+Conversion, Word Processing Svcs		N
8080	Document Delivery+Inter-Library Loan Svcs, GENERAL		Y
8081	Library Retrieval Svcs, INTERTUB^Document Delivery+Inter-Library Loan Svcs	Disabled	N
8082	Library Retrieval Svcs, INTRATUB^Document Delivery+Inter-Library Loan Svcs	Disabled	N
8090	Hardware, Software+Network Fees, Repairs, Maintenance Svcs, GENERAL	Includes licensing fees for hardware and software, maintenance contracts, and network usage fees	Y
8091	Hardware^Hardware, Software+Network Fees, Repairs, Maintenance Svcs		Y
8092	Software^Hardware, Software+Network Fees, Repairs, Maintenance Svcs		Y
8093	Hardware Maint Contracts, INTERTUB^Hardware, Software+Network Fees, etal		N
8094	Tech Repair Svcs, INTERTUB^Hardware,Software+Ntwk Fees, Repairs, Maint Svcs		N
8095	Tech Repair Svcs, INTRATUB^Hardware,Software+Ntwk Fees, Repairs, Maint Svcs		N
8096	Internal Service^Hardware,Software+Ntwk Fees, Repairs, Maint Svcs	This must be used for FEDERAL SPONSORED FUNDS (100000-199999) when the service being paid for is received from an internal Harvard provider.	N
8100	Lab Svcs, GENERAL	Includes testing services and x-ray services	Y
8101	Radiation Waste Control Lab Svcs, INTERTUB^Lab Svcs		N
8102	Radiation Waste Control Lab Svcs, INTRATUB^Lab Svcs		N
8103	Radiation Survey Lab Svcs, INTERTUB^Lab Svcs		N
8104	Radiation Survey Lab Svcs, INTRATUB^Lab Svcs	Disabled	N

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Object Code	Object Description	Comments	Assess Overhead
8105	Radiation Registration Lab Svcs, INTERTUB^Lab Svcs		N
		Disabled	
8106	Radiation Registration Lab Svcs, INTRATUB^Lab Svcs		N
8107	Other Radiation Lab Svcs, INTERTUB^Lab Svcs		N
8108	Other Radiation Lab Svcs, INTRATUB^Lab Svcs		N
8109	Lab Svcs, Other, INTERTUB^Lab Svcs	Income from laboratory services which are not radiation related	N
8110	Lab Svcs, Other, INTRATUB^Lab Svcs	Income from laboratory services which are not radiation related	N
8120	Legal Svcs, Other, GENERAL	Includes court fees and other incidental expenses; fees to outside counsel should be charged to Professional Services, Legal	Y
8130	Library Bibliographic Utilities, Networks+Consortia, GENERAL		N
8131	Lib Research+Ref Svcs, INTERTUB^Lib Bibliographic Util, Networks+Consortia		N
8132	Lib Research+Ref Svcs, INTRATUB^Lib Bibliographic Util, Networks+Consortia		N
8133	Other Library Svcs^Library Bibliographic Utilities, Networks+Consortia		Y
8140	Noncomputer Equipment Repairs+Maintenance Fees, GENERAL	Payments for repair and maintenance of equipment (both noncapitalized and capitalized equipment); includes maintenance & service contracts	Y
8150	Preservation Svcs, GENERAL		Y
8160	Records Storage+Protection Svcs, GENERAL	Purchases of services for storage and protection of records, including archived administrative records, electronic records (e.g., storage of off-site backup copies), and records from library and museum collections	Y
8161	Record Store + Protect Svcs, INTERTUB^Records Storage+Protection Svcs		N
8162	Record Store + Protect Svcs, INTRATUB^Records Storage+Protection Svcs		N
8170	Other Student Related Svcs, GENERAL	Includes support for student activities and organizations, and meals provided to nonstudents in undergraduate House dining halls	Y
8171	Meal Pool^Other Student Related Svcs		Y
8172	Student Organization Support^Other Student Related Svcs		Y
8173	Transportation Service^Other Student Related Svcs		Y
8180	Subcontracted Svcs, Sponsored Projects Only, GENERAL	May be used only for sponsored grants and contracts; must be approved by the Office for Sponsored Research	N
8181	Salaries+Wages^Subcontracted Svcs, Sponsored Projects Only	May be used only for sponsored grants and contracts; must be approved by the Office for Sponsored Research	N
8182	Fringe Benefits^Subcontracted Svcs, Sponsored Projects Only	May be used only for sponsored grants and contracts; must be approved by the Office for Sponsored Research	N
8183	Consultants^Subcontracted Svcs, Sponsored Projects Only	May be used only for sponsored grants and contracts; must be approved by the Office for Sponsored Research	N
8184	Supplies^Subcontracted Svcs, Sponsored Projects Only	May be used only for sponsored grants and contracts; must be approved by the Office for Sponsored Research	N
8185	Other Svcs^Subcontracted Svcs, Sponsored Projects Only	May be used only for sponsored grants and contracts; must be approved by the Office for Sponsored Research	N
8186	Travel^Subcontracted Svcs, Sponsored Projects Only	May be used only for sponsored grants and contracts; must be approved by the Office for Sponsored Research	N
8187	Equipment^Subcontracted Svcs, Sponsored Projects Only	May be used only for sponsored grants and contracts; must be approved by the Office for Sponsored Research	N
8188	Other Expenses^Subcontracted Svcs, Sponsored Projects Only	May be used only for sponsored grants and contracts; must be approved by the Office for Sponsored Research	N
8189	Indirect Costs^Subcontracted Svcs, Sponsored Projects Only	May be used only for sponsored grants and contracts; must be approved by the Office for Sponsored Research	N
8200	Contracts+Labor Svcs, GENERAL	This code should NOT be used with FEDERAL SPONSORED FUNDS (100000-199999).	N
8201	Borrowed Labor^Contracts+Labor Svcs	This code should NOT be used with FEDERAL SPONSORED FUNDS (100000-199999).	N

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Object Code	Object Description	Comments	Assess Overhead
8202	Market Rate Contracts^Contracts+Labor Svcs	This code should NOT be used with FEDERAL SPONSORED FUNDS (100000-199999).	N
8203	No Mark-Up Contracts^Contracts+Labor Svcs	This code should NOT be used with FEDERAL SPONSORED FUNDS (100000-199999).	N
8204	Fixed Fee Contracts^Contracts+Labor Svcs	This code should NOT be used with FEDERAL SPONSORED FUNDS (100000-199999).	N
8205	Other Contracts^Contracts+Labor Svcs	This code should NOT be used with FEDERAL SPONSORED FUNDS (100000-199999).	N
8220	Temporary Agency Personnel Svcs, GENERAL	Payments made directly to agencies providing temporary personnel services	Y
8230	Uniforms+Laundry Svcs, GENERAL	Includes rental of uniforms and laundry services; purchased uniforms may also be charged to this code	Y
8231	Laundry Svcs^Uniforms+Laundry Svcs		Y
8240	Use of Hospital Facilities, GENERAL	(normally excluded from overhead)	N
8250	Technical Services, GENERAL		Y
8251	Tech Svcs, INTERTUB Sales Of^Technical Services	Includes income from use of databases	N
8252	Client Contract Svcs, INTERTUB Sales Of^Technical Services		N
8253	Miscellaneous Tech Svcs, INTERTUB Sales of^Technical Services		N
8254	Tech Svcs, INTRATUB Sales Of^Technical Services		N
8255	Other Tech Svcs, INTRATUB Sales Of^Technical Services		N
8260	Other Svcs, GENERAL	Purchases of services not specifically identified elsewhere, including other professional services	Y
8261	Ambulance Svcs^Other Svcs		Y
8262	Mgt Svcs^Other Svcs		Y
8263	Medical Svcs^Other Svcs		Y
8264	Off Campus Office Staff^Other Svcs		Y
8265	Ops Svcs^Other Svcs		Y
8266	Patient Care Costs^Other Svcs	excluded from modified total direct costs	N
8267	Parking^Other Svcs		Y
8268	Relocation Expenses^Other Svcs	Expenses incurred to move offices, laboratories or other university facilities, or for individuals who are not employees; relocation costs incurred by employees for their households should be reimbursed through extra compensation	Y
8269	Parking, INTERTUB Sales of^Other Svcs		N
8270	Parking, INTRATUB Sales of^Other Svcs		N
8271	Health Care Svcs, INTERTUB^Other Svcs		N
8272	Health Care Svcs, INTRATUB^Other Svcs		N
8273	Subject Payments^Other Svcs		Y
8274	Other Svcs, INTERTUB Sales of^Other Svcs		N
8275	Other Svcs, INTRATUB Sales of^Other Svcs		N
8320	Taxes, Fees+Licenses, Budget Only		N
8330	Taxes, GENERAL	Includes real-estate, excise and foreign taxes	Y
8331	UBIT^Taxes		Y
8332	Reimbursements for^Taxes		Y
8333	Real Estate^Taxes		Y
8340	Tax Abatements, GENERAL		Y
8350	In Lieu of Tax Payments, GENERAL	Includes payments to local governments in lieu of real-estate taxes on tax-exempt property; Only Central Admin can transact to this object code	Y
8351	Assessments^In Lieu of Tax Payments	Only Central Admin can transact to this object code	Y
8360	Fees, Permits+Licenses, GENERAL	Note that if these expenses are associated with a capital project they should be charged to the appropriate asset class	Y
8361	Municipal^Fees, Permits+Licenses		Y
8362	Commitment^Fees, Permits+Licenses	Includes loan commitment fees to MEFA	Y
8363	Fees+Fines, Nonstudent, Other, INTERTUB Sales of^Fees, Permits+Licenses	Includes fees & fines not specifically identified elsewhere, including library fines and fees forfeited	N
8364	Fees+Fines, Nonstudent, Other, INTRATUB Sales of^Fees, Permits+Licenses	Includes fees & fines not specifically identified elsewhere, including library fines and fees forfeited	N
8365	Credit Card Fees^Fees, Permits+Licenses		Y

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Object Code	Object Description	Comments	Assess Overhead
8370	Library Fees+Fines, Internal, GENERAL		Y
8371	Library Fees, INTERTUB^Library Fees+Fines, Internal	Includes copyright, loan, document delivery and access fees	N
8372	Library Fees, INTRATUB^Library Fees+Fines, Internal	Disabled - Includes copyright, loan, document delivery and access fees	N
8380	Overhead Charges+Adjustments, Budget Only		N
8390	Central Admin Overhead Charges for Sponsored Grants+Contracts, GENERAL	Includes central university overhead allocations from sponsored grants and contracts	N
8400	Tub Overhead Charges for Sponsored Grants+Contracts, GENERAL	Includes local overhead allocations from sponsored grants and contracts	N
8401	Tub F+A Fee on Non-fed Grants+Contracts^Tub Ovhd Chgs for Spon Grts+Cntrct	For non-federal accounts, used for recovery of costs that are not reimbursed through the overhead rate. Only used when award F&A rate is lower than the federally-negotiated rate. The offsetting tub overhead recovery must also be credited to this code.	N
8402	Tub F+A Fee on Non-fed G+C Facilities^Tub Ovhd Chgs for Spon Grts+Cntrct	For non-federal accounts, used to charge for costs related to facilities that are not already included in the overhead rate. Includes, for example, operations and maintenance costs, depreciation, security, interest on construction loans. Only used when award F&A rate is lower than the federally-negotiated rate. The offsetting tub overhead recovery must also be credited to this code.	N
8403	Tub F+A Fee on Non-fed G+C Res Admn Cost^Tub Ovhd Chgs for Spon Grts+Cntrct	For non-federal accounts, used to charge for costs related to sponsored programs administration that are not already included in the overhead rate. Only used when award F&A rate is lower than the federally-negotiated rate. The offsetting tub overhead recovery must also be credited to this code.	N
8404	Tub F+A Fee Non-fed G+C Netw+Library Cst^Tub Ovhd Chgs for Spon Grts+Cntrct	For non-federal accounts, used to charge for costs related to library services and network access that are not already included in the overhead rate. Only used when award F&A rate is lower than the federally-negotiated rate. The offsetting tub overhead recovery must also be credited to this code.	N
8405	Tub F+A Fee on Non-fed G+C Unv Asmnt Cst^Tub Ovhd Chgs for Spon Grts+Cntrct	For non-federal accounts, used to charge for costs paid by the tub for the University Assessment that are not already included in the overhead rate. Only used when award F&A rate is lower than the federally-negotiated rate. The offsetting tub overherad recovery must also be credited to this code.	N
8410	Prior Year Central Admin OH Adjustments for Spons Grants+Contracts, GENERAL	Includes retroactive adjustments to central university overhead charges from prior years	N
8420	Prior Year Tub OH Adjustments for Sponsored Grants+Contracts, GENERAL	Includes retroactive adjustments to tub overhead charges from prior years	N
8430	Recovery of Sponsored Grant+Contract Overhead, GENERAL		N
8450	Expenses Ineligible for Fed Reimbursement, GENERAL	Includes alcoholic beverages, gifts, lobbying costs, memberships in lobbying organizations, flowers, fines & penalties, fine art, antiques, decorative objects for private offices, charitable contributions, fundraising & commencement expenses incurred...	Y
8451	Advertising^Expenses Ineligible for Fed Reimbursement		Y
8452	Advertising Sales, INTERTUB^Expenses Ineligible for Fed Reimbursement	Disabled	N
8453	Advertising Sales, INTRATUB^Expenses Ineligible for Fed Reimbursement	Disabled	N
8454	Charitable Contributions^Expenses Ineligible for Fed Reimbursement		Y
8455	Events^Expenses Ineligible for Fed Reimbursement	Includes rental of space, audio-visual equipment, catering, flowers, alcoholic beverages, etc.; primarily for development events, but can be used for other unallowable events (all development events would be unallowable anyway, so mixing of rentals and f	Y
8456	Alcoholic Beverages, INTERTUB Sales of^Expenses Ineligible for Fed Reimb		N

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Object Code	Object Description	Comments	Assess Overhead
8457	Event+Program Svcs, INTERTUB Sales of^Expenses Ineligible for Fed Reimb		N
8458	Beer+Wine, Cost of Goods Sold^Expenses Ineligible for Fed Reimbursement		N
8459	Other Ineligible Expenses^Expenses Ineligible for Fed Reimbursement		Y
8460	Telephones+Telecommunications, Budget Only		N
8470	Telephone+Telecommunications, Cost of Goods Sold, GENERAL		N
8471	Cell Phones^Telephone+Telecommunications, Cost of Goods Sold		N
8472	Pagers^Telephone+Telecommunications, Cost of Goods Sold		N
8473	Telcom Equipment^Telephone+Telecommunications, Cost of Goods Sold		N
8474	Telecom Line+Systems^Telephone+Telecommunications, Cost of Goods Sold		N
8475	Telecom Usage^Telephone+Telecommunications, Cost of Goods Sold		N
8476	Voicemail^Telephone+Telecommunications, Cost of Goods Sold		N
8477	Wire+Cable Projects^Telephone+Telecommunications, Cost of Goods Sold		N
8480	Telephone+Telecommunications, Cost of Goods for Rental, GENERAL		N
8481	Cell Phones^Telephone+Telecommunications, Cost of Goods for Rental		N
8490	Telephone Usage, INTERTUB Sales of		N
8491	Wire+Cable Project, INTERTUB Sales of		N
8492	Telephone, Telecom Equipment Svcs, INTERTUB		N
8493	Voicemail, INTERTUB Sales of		N
8494	Telephone Lines+Systems, INTERTUB Sales of		N
8495	Cell Phones, INTERTUB Sales of		N
8496	Telcom Equipment, INTERTUB Sales of		N
8497	Pagers, INTERTUB Sales of		N
8510	Telephone+Telecommunications, GENERAL		Y
8511	Local Telephone Usage^Telephone+Telecommunications	Includes basic fees and charges for local calls; rental of telephone equipment should be charged to 8513, Telephone Lines+Equipment^Telephone+Telecommunications	Y
8512	Long Distance Telephone Usage^Telephone+Telecommunications	Includes long-distance charges; rental of telephone equipment should be charged to 8513, Telephone Lines+Equipment^Telephone+Telecommunications	Y
8513	Telephone Lines+Equipment^Telephone+Telecommunications	basic line fees and equipment charges, separate from local and long-distance calls	Y
8514	One-Time Telephone Charges^Telephone+Telecommunications		Y
8515	Telecom+Telephone Repair+Maint^Telephone+Telecommunications		Y
8530	Reproduction Costs, Budget Only		N
8531	Copying, Network Printing, INTERTUB Sales	Includes self-service copying and network printing	N
8532	Copying, Network Printing, INTRATUB Sales	Includes self-service copying and network printing	N
8533	Custom Reproductions, INTERTUB Sales	Includes printing of office stationery and business cards, microreproductions, scanning	N
8534	Custom Reproductions, INTRATUB Sales	Includes printing of office stationery and business cards, microreproductions, scanning	N
8540	Photocopying+Duplicating		Y
8541	Custom Reproductions		Y
8550	Printing+Publishing, GENERAL	Includes production costs for publications; publication-related services (editing, design) should be charged to Professional Services, Publication-Related	Y
8551	Print Preparation^Printing+Publishing		Y

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Object Code	Object Description	Comments	Assess Overhead
8552	Print Finishing^Printing+Publishing		Y
8553	Printing^Printing+Publishing		Y
8554	Page Charges^Printing+Publishing	This is used for charges for publication in journals (e.g., charges for illustrations, charts, page layout, etc.) of articles on the results of research funded by the award being charged.	Y
8570	Royalties+Copyright Fees, GENERAL	Includes royalties and other license fees paid to use/reproduce copyright or patented works not owned by the university (note that license fees for software should be charged to Supplies & Materials, Computer Software)	Y
8580	Miscellaneous Expenses, Budget Only		N
8590	Employee Meals+Allowances, GENERAL	Includes reimbursement of meals for employees required to work overtime	Y
8600	Dormitory Resident Lodging, GENERAL	Includes discounts on lodging costs paid to students whose jobs as resident assistants require them to live in dormitories	Y
8610	Rent Advances+Deposits, GENERAL	Includes advance payments for rent and deposits on rented facilities; not to be used for rental of housing for employees	Y
8620	Training, GENERAL		Y
8621	Training Svcs, INTERTUB^Training		N
8630	Professional Development, GENERAL		Y
8631	Conference Fees^Professional Development		Y
8632	INTERTUB Sales^Professional Development	To be used when billing sponsored funds or restricted gifts and endowments for executive/student income fees. 8630 should be used for the charge to the sponsored/donor fund and 8632 should be used for the "income" recovery.	N
8640	Trainee/Other Professional Support, GENERAL	Includes cost associated with training programs for individuals who are being supported by training grants or non-Harvard professionals receiving support in addition to compensation.	Y
8641	Subsistence^Trainee/Other Professional Support		Y
8642	Family Subsistence^Trainee/Other Professional Support	Disabled	Y
8643	Clothing^Trainee/Other Professional Support	Disabled	Y
8644	Books^Trainee/Other Professional Support		Y
8645	Typing^Trainee/Other Professional Support	Disabled	Y
8646	Theses^Trainee/Other Professional Support		Y
8647	Shipping^Trainee/Other Professional Support	Disabled	Y
8648	Tuition^Trainee/Other Professional Support	Includes only payments to other institutions; payments for Harvard tuition should be charged to Tuition and Fee categories (either undergraduate or graduate, as appropriate)	N
8649	Miscellaneous^Trainee/Other Professional Support	Disabled	Y
8650	Expatriate Support, GENERAL		Y
8651	Relocation Travel^Expatriate Support		Y
8652	Housing Deposits^Expatriate Support		Y
8653	Shipping^Expatriate Support		Y
8654	Storage Payments^Expatriate Support		Y
8655	Furnishings^Expatriate Support		Y
8660	Advertising, Eligible for Fed Reimbursement, GENERAL	Includes help-wanted advertising and advertising required specifically for grant purposes; advertisement of university programs and activities should be charged to 'Ineligible for Fed Reimbursement'	Y
8661	Recruitment Advertising^Advertising, Eligible for Fed Reimbursement	Includes help-wanted advertising; advertisement of university programs and activities should be charged to Unallowable Expenses	Y
8662	Grant-Related Advertising^Advertising, Eligible for Fed Reimbursement	Includes advertising required specifically for grant purposes; advertisement of university programs and activities should be charged to Unallowable Expenses	Y
8680	Dues+Memberships, GENERAL	Includes payments to professional organizations supporting an individual's job responsibilities and institutional memberships in profess...; memberships in civic or community organizations or social or dining clubs must be charged to Unallowable Expenses	Y

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Object Code	Object Description	Comments	Assess Overhead
8690	Lecture Fees, Honoraria, Prizes+Awards to Nonempl., Nonstudents, GENERAL	Payments to nonemployees for presentation of dissertations and lectures before audiences or classes and honoraria conferring distinction or symbolizing respect, esteem or admiration for recipients; payments to those without recognized technical/scholarly..	Y
8691	Foreign Tax Pmts^Lecture Fees, Honoraria, Prizes+Awards to Nonempl, Nonstud		Y
8700	Postage, Express Mail+Shipping, GENERAL	Includes express mail services and fees paid to University Mail	Y
8701	Mailing Svcs^Postage, Express Mail+Shipping		Y
8702	Shipping^Postage, Express Mail+Shipping		Y
8705	Mail Svcs, INTERTUB^Postage, Express Mail+Shipping		N
8706	Mail Svcs, INTRATUB^Postage, Express Mail+Shipping		N
8707	Delivery Svcs, INTERTUB^Postage, Express Mail+Shipping		N
8708	Delivery Svcs, INTRATUB^Postage, Express Mail+Shipping		N
8710	Vehicle Operations, GENERAL	Includes gas, oil, etc., plus parts and maintenance for vehicles	Y
8711	Maintenance+Parts^Vehicle Operations		Y
8712	Repairs^Vehicle Operations		Y
8713	Fuel^Vehicle Operations		Y
8714	Shuttle Bus Operations^Vehicle Operations		Y
8717	Fleet Mgt Svcs, INTERTUB^Vehicle Operations		N
8718	Fleet Mgt Svcs, INTRATUB^Vehicle Operations		N
8720	Foreign Currency Adjustments		Y
8724	Shrinkage, Spoilage or Rework	Disabled	Y
8722	Loss on Sale of Capital Asset	Only Central Admin can transact to this object code	Y
8870	Recovery of Svc Center Costs, GENERAL		Y
8871	Admin Svcs^Recovery of Svc Center Costs		Y
8872	Mgt Svcs^Recovery of Svc Center Costs		Y
8873	Customer Svc^Recovery of Svc Center Costs		Y
8874	Prod Svcs^Recovery of Svc Center Costs		Y
8880	Expense Credits, Other, GENERAL	For inter- or intra-tub income not covered by any other inter/intra tub category. Note: Transactions against this code will be credits (or reversals of credits) which the tub intends to have restated as Misc Income for financial reports.	N
8881	Expenses Recovered from Prior Years^Expense Credits, Other		Y
8900	Federal Capital Contributions-Perkins/HPSSL/LDS, GENERAL	Only Central Admin can transact to this object code	Y
8910	Institutional Capital Contributions-Perkins/HPSSL/LDS, GENERAL	Only Central Admin can transact to this object code	Y
8920	Univ Assessments	Only Central Admin can transact to this object code	Y
8921	Expense Transfer for Subvention/Support, Internal	Includes internal transfers for subvention/support. Both the credit to the unit assessing the fees and the charge to the fund assessed must utilize this code (i.e., since debits and credits to this code must net to zero, the balance of this code should always be zero.).	Y
8922	Admin Fees to Expense, Internal, GENERAL	Includes administrative assessments against various types of Funds. Both the credit to the unit assessing the fees and the charge to the fund assessed must utilize this code (i.e., since debits and credits to this code must net to zero, the balance of this code should always be zero.).	Y
8923	Space/Occupancy Fees to Expense, Internal, GENERAL	Includes space/occupancy assessments against various types of Funds. Both the credit to the unit assessing the fees and the charge to the fund assessed must utilize this code (i.e., since debits and credits to this code must net to zero, the balance of this code should always be zero.).	Y

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Object Code	Object Description	Comments	Assess Overhead
8924	OH assessment to Expense, Internal, GENERAL	Includes overhead assessments against various types of Funds. Both the credit to the unit assessing the fees and the charge to the fund assessed must utilize this code (i.e., since debits and credits to this code must net to zero, the balance of this code should always be zero.).	N
8929	Transfers, Budget Only	Budget only code for Expense Transfers (8900 - 8989)	N
8980	Modified Total Direct Costs, COMMITTED, Budget Only	This code may be used only with generic fund values, not with specific grant funds	N
8981	Costs Not Subject To Overhead (F+A), COMMITTED, Budget Only	This code may be used only with generic fund values, not with specific grant funds	N
8982	Modified Total Direct Costs, FUTURE, Budget Only	This code may be used only with generic fund values, not with specific grant funds	N
8983	Costs Not Subject To Overhead (F+A), FUTURE, Budget Only	This code may be used only with generic fund values, not with specific grant funds	N
8984	Total Direct Costs, COMMITTED, Budget Only	This code may be used only with generic fund values, not with specific grant funds	N
8985	Total Direct Costs, FUTURE, Budget Only	This code may be used only with generic fund values, not with specific grant funds	N
8986	Indirect Costs, PROJECTED FUTURE, Budget Only		N
8987	Indirect Costs, COMMITTED, Budget Only	This code may be used only with generic fund values, not with specific grant funds	N