

HARVARD MEDICAL SCHOOL: Financial Operations Analysis
List of Commonly Used Expense Object Codes

Super Description	Object Code	Object Description	Comments
Animals	6520	Animals, GENERAL	Purchases of research animals
Animal-Related Supplies & Materials	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.
Food & Nonalcoholic Beverages	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
Hospital & Clinical Supplies & Materials	6590	Hospital & Clinical Supplies & Materials, GENERAL	Purchase of hospital and clinical supplies and materials, including dental, optical, surgical and X-ray supplies
Laboratory Supplies & Materials	6600	Laboratory Supplies & Materials, GENERAL	Purchases of laboratory supplies and materials
Office Supplies & Materials	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
Computer Supplies & Materials	6660	Computer Supplies & Materials, GENERAL	Purchases of computer supplies
Other Supplies & Materials	6680	Other Supplies & Materials, GENERAL	Purchases of supplies and materials not specifically identified elsewhere
Computer Hardware <\$5,000	6750	Computer Hardware <\$5,000	Purchases of computer systems with unit cost below the capitalization limit; note that the limit varies depending on the business unit making the purchase
Noncomputer & Computer Equipment, Furniture & Fixtures	6760	Noncomputer Equip, Furniture & Fixtures <\$5,000	
	6801	Noncomputer Equip, Non-Sponsored Equip >\$5,000	
	6802	Noncomputer Equip, Sponsored Equip >\$5,000	
	6803	Computer, Non-Sponsored Equip >\$5,000	
	6804	Computer, Sponsored Equip >\$5,000	
	6815	Software, Non-Sponsored Equip >\$5,000	
	6816	Software, Sponsored Equip >\$5,000	

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Domestic Travel	7650	Domestic Travel, GENERAL	Expenditures incurred while traveling within the USA and Canada; the differential between first-class and 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.
	7651	Airfare, Domestic Travel	
	7652	Lodging, Domestic Travel	
	7653	Ground Transportation, Domestic Travel	
	7654	Meals & Incidentals, Domestic Travel	This code should be used only for expenditures incurred while travelling, for meals without a specific business purpose (which belong in Business Meals & Entertainment)
	7655	Business Meals & Entertainment, Domestic Travel	Expenditures for meals and entertainment with a specific business purpose, incurred either locally or while traveling
Foreign Travel, General	7670	Foreign Travel, GENERAL	Expenditures incurred while traveling outside the USA 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
	7671	Airfare, Foreign Travel	
	7672	Lodging, Foreign Travel	
	7673	Ground Transportation, Foreign Travel	
	7674	Meals & Incidentals, Foreign Travel	
	7675	Business Meals, Foreign Travel	
	7676	In Country Foreign Travel, Foreign Travel	"Domestic" travel expenditures for staff based in countries outside the USA
Hospital Personnel Professional Svcs	7900	Hospital Personnel Professional Svcs, GENERAL	
Other Professional Services	7980	Other Professional Services, GENERAL	Professional services not listed above
Animal Per Diem Charges	8030	Animal Per Diem Charges, GENERAL	Payments for food, care and housing of research animals

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Catering Services	8060	Catering Services, GENERAL	If alcoholic beverages are included in the costs, the amount should be charged to Unallowable Expenses
Technical Services	8250	Technical Services, GENERAL	
Other Services	8260	Other Services, GENERAL	Purchases of services not specifically identified elsewhere, including other professional services
	8267	Parking, Other Services	
Telephone & Telecommunications Expenses	8510	Telephone & Telecommunications, GENERAL	
	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
	8512	Long Distance Telephone Usage^Telephone & Telecommunications	Includes long distance charges; rental of telephone equipment should be charged to 8513, Telephone Lines & Equipment
Photocopying & Duplicating	8540	Photocopying & Duplicating, GENERAL	
Printing & Publishing	8550	Printing & Publishing, GENERAL	Includes production costs for publications; publication-related services (editing, design) should be charged to Professional Services, Publication-Related
Training	8620	Training, GENERAL	
Professional Development	8630	Professional Development, GENERAL	
Dues & Membership	8680	Dues & Membership, GENERAL	Includes payments to professional organizations supporting an individual's job responsibilities and institutional memberships in professional orgs; memberships in civic or community orgs such as social or dining clubs must be charged to Unallowable Expenses
Lecture Fees, Honoraria, Prizes & Awards	8690	Lecture Fees, Honoraria, Prizes & Awards	Payments to non-employees for presentation of dissertations and lectures before audiences or classes and honoraria conferring distinction or symbolizing respect, esteem or admiration for recipients
Postage, Express Mail & Shipping	8700	Postage, Express Mail & Shipping, GENERAL	Includes express mail services and fees paid to University Mail