

## Policy on Office Supplies

Items such as folders, paper, ink cartridges, pens, etc. which are used exclusively for project purposes, will be treated as research supplies and will be permitted as direct charges on the project that consumes them. Since OMB Circular A-21 regards office supplies as items that should normally be treated as indirect expenses it is necessary that two criteria be met for an item to qualify as a research supply:

- The items must be used exclusively for the scientific or programmatic objectives of a sponsored project within the project period, and
- The items must be charged to the project that consumes them and not dispersed among several projects or used for departmental administrative purposes.

There is a notation on the RF Purchase Requisition (just below the Authorized Signatures area) that states, "**Note: Signature also certifies scientific and programmatic use for the project charged, Office Supplies Certification.**" This certification should only be signed when the conditions described in the bullets above pertain to the purchase being made.

Any questions with regard to this matter should be directed to [Stephanie Ammann](#), Manager of Sponsored Project Expenditures (2-9071) in the [Office of Grants Management](#).