

Object codes listing as of 3/29/21

<u>Object Code</u>	<u>Title</u>	<u>Description</u>	<u>Category</u>	<u>Subcategory</u>	<u>Commodity Codes</u>	<u>CCOA Account & Title</u>
1000	Academic Wages		Salaries and Wages			50000D: Academic salaries and wages
1100	Staff Wages		Salaries and Wages	Salaries and Wages		50100D: Non-academic salaries and wages
1115	Perquisite-Staff		Salaries and Wages	Salaries and Wages		50100D: Non-academic salaries and wages
1200	Sabbatical Leave in Residence		Salaries and Wages	Salaries and Wages		50000D: Academic salaries and wages
1300	Sabbatical Leave Not in Residence		Salaries and Wages	Salaries and Wages		50000D: Academic salaries and wages
1620	Termination Benefits Expenses-Salaries & Wages-Involuntary		Salaries and Wages	Salaries and Wages		50100D: Non-academic salaries and wages
1700	Compens Earned But Not Paid		Salaries and Wages	Salaries and Wages		50000D: Academic salaries and wages
1940	Salary Accrual	B&FS use only	Salaries and Wages	Salaries and Wages		50400D: Salary Accrual
1950	Vacation Accrual	B&FS use only	Employee Benefits	Employee Benefits		50830D: Vacation accrual
1960	Compensatory Time Accrual	B&FS Use Only	Salaries and Wages	Salaries and Wages		50400D: Salary Accrual
1980	Elimination of Capitalized Salaries & Wages	B&FS Use Only	Salaries and Wages	Salaries and Wages		50450D: Elimination of capitalized salary and wages
2000	Travel - California	Records domestic reimbursable travel expenses including meals, hotel, airfare, car rental, mileage, and ground transportation within California	Services & Other Operating Expenses	Travel & Transit	90000000	53600D: Travel and transit
2015	Travel – Participant Support	Must conform to Participant Support rules— see object code 7215. Payments to or on behalf of participants or trainees (but not employees) in connection with sponsored conferences or training projects. Can include items such as stipends, or subsistence allowances, travel allowances, and registration fees paid to or on behalf of participants or trainees, but not employees. Normally excluded from IDC on contracts & grants.	Services & Other Operating Expenses	Travel & Transit	90000000	53600D: Travel and transit
2016	Travel – Participant Support Debit Recharges	Must conform to Participant Support rules— see object code 7215. Use only for departmental recharge operations.	Recharge Sales & Services	Internal Recharge Debits		77000D: Internal recharge debit
2100	Conference & Registration Fees	Records fees for attending conferences or training activities; includes fees for symposia, workshops, societal meetings, retreats	Services & Other Operating Expenses	Meetings, Training, and Conferences	90000000	53670D: Conferences and training
2300	University Garage Debit Recharges	Transportation Services recharges only.	Recharge Sales & Services	Internal Recharge Debits		77000D: Internal recharge debit
2700	Removal & Moving Expense	Also use for moving expenses covered by Purchase Order.	Employee Benefits	Employee Benefits	90000000	50810D: Local (campus-specific) benefit programs

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2900	Travel - Domestic Out of State	For domestic reimbursable travel expenses including meals, hotel, airfare, car rental, mileage, and ground transportation outside of California	Services & Other Operating Expenses	Travel & Transit		53600D: Travel and transit
2902	Travel - Foreign	Non-US Travel	Services & Other Operating Expenses	Travel & Transit		53600D: Travel and transit
3000	Freight	Freight and shipping charges paid by campus - normally outgoing shipping. This is not postage. Should not be used for freight on inventorial items - use 9000 - 9999 series	Services & Other Operating Expenses	Other Operating Expenses	78000000	53910D: Freight
3740	Campus Support Debit Recharges	Recharge DEBIT - Campus Support Services	Recharge Sales & Services	Internal Recharge Debits		77000D: Internal recharge debit
3800	Overhead-Contract & Grant	Records Facilities and administration overhead costs & records indirect cost recovery. B&FS use only	Services & Other Operating Expenses	Facilities & Administration Costs		53800D: F&A - expense
3850	Elimination Non-Report Expens	B&FS use only	Services & Other Operating Expenses	Facilities & Administration Costs		N/A: Not currently in CCOA roll-up, GA uses for agency accounts
3900	Credit Recharges not specifically identified elsewhere	Only for credits to the accounts of recharging units - used with sub 9 only.	Recharge Sales & Services	Internal Recharge Credits		77500D: Internal recharge credit
3901	Advertising Recharge Debit Recharges	Recharge DEBIT - UCEN Bookstore Gateway	Recharge Sales & Services	Internal Recharge Debits		77000D: Internal recharge debit
3902	Social Activity&Ent Debit Recharges	Recharge DEBIT - UCEN Bookstore Gateway	Recharge Sales & Services	Internal Recharge Debits		77000D: Internal recharge debit
3903	F&A Utilities Recharge Debit Recharges	Recharge DEBIT - UCEN Bookstore Gateway	Recharge Sales & Services	Internal Recharge Debits		77000D: Internal recharge debit
3904	F&A Copy Debit Recharges	Recharge DEBIT - UCEN Bookstore Gateway	Recharge Sales & Services	Internal Recharge Debits		77000D: Internal recharge debit
3905	Debit Recharges not specifically identified elsewhere	For use by recharge units to charge campus for goods and services	Recharge Sales & Services	Internal Recharge Debits		77000D: Internal recharge debit
3906	F&A Supplies Debit Recharges	Recharge DEBIT - UCEN Bookstore Gateway	Recharge Sales & Services	Internal Recharge Debits		77000D: Internal recharge debit
3907	Non-Cash Awards-Gifts Debit Recharges	Recharge DEBIT - UCEN Bookstore Gateway	Recharge Sales & Services	Internal Recharge Debits		77000D: Internal recharge debit
3910	Credit Recharges Bank Fee Reimbursement/Wires	B&FS use only	Recharge Sales & Services	Internal Recharge Credits		77500D: Internal recharge credit
3920	Credit Recharges West Campus Rental Reimbursement		Recharge Sales & Services	Internal Recharge Credits		77500D: Internal recharge credit
3940	Credit Recharges Campus Support Recharge		Recharge Sales & Services	Internal Recharge Credits		77500D: Internal recharge credit
3950	Credit Recharges Tech Infrastructure Recharge		Recharge Sales & Services	Internal Recharge Credits		77500D: Internal recharge credit
3960	Credit Recharges Campus Agency		Recharge Sales & Services	Internal Recharge Credits		77500D: Internal recharge credit
3982	Athletics Credit Recharges-Marketing		Recharge Sales & Services	Internal Recharge Credits		77500D: Internal recharge credit

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3983	Athletics Credit Recharge-Game Management		Recharge Sales & Services	Internal Recharge Credits		77500D: Internal recharge credit
3984	Athletics Credit Recharge-GFund Raising		Recharge Sales & Services	Internal Recharge Credits		77500D: Internal recharge credit
4100	Telephone Charges-Variou s	Records payments for transmitting correspondence via telecommunication systems, such as telephone services, fax, and mobile communications	Services & Other Operating Expenses	IT and Communications Services		53420D: Telecommunications
4110	Phone Services	Recharge from ETS/Comm Serve	Recharge Sales & Services	Internal Recharge Debits		77000D: Internal recharge debit
4111	Two Way Radio Maintenance	Recharge from ETS/Comm Serve	Recharge Sales & Services	Internal Recharge Debits		77000D: Internal recharge debit
4120	Local Calls	Recharge from ETS/Comm Serve	Recharge Sales & Services	Internal Recharge Debits		77000D: Internal recharge debit
4125	Toll Calls		Services & Other Operating Expenses	IT and Communications Services		53420D: Telecommunications
4130	Phone One-Time Charges	Recharge from ETS/Comm Serve	Recharge Sales & Services	Internal Recharge Debits		77000D: Internal recharge debit
4135	Other Phone Charges	Includes late charges, and surcharges	Recharge Sales & Services	Internal Recharge Debits		77000D: Internal recharge debit
4140	Telecom Recharge Voice Mail	Recharge from ETS/Comm Serve	Recharge Sales & Services	Internal Recharge Debits		77000D: Internal recharge debit
4145	Other Data Charges		Services & Other Operating Expenses	IT and Communications Services		53420D: Telecommunications
4150	Cellular Telephone Charges		Services & Other Operating Expenses	IT and Communications Services	83000000	53420D: Telecommunications
4155	Cable Television, Satellite TV		Services & Other Operating Expenses	IT and Communications Services	83000000	53420D: Telecommunications
4160	Telecom Recharge Technician Labor	Recharge from ETS/Comm Serve	Recharge Sales & Services	Internal Recharge Debits		77000D: Internal recharge debit
4165	Telecom Recharge Materials	Recharge from ETS/Comm Serve	Recharge Sales & Services	Internal Recharge Debits		77000D: Internal recharge debit
4170	Telecom Recharge Rentals	Recharge from ETS/Comm Serve	Recharge Sales & Services	Internal Recharge Debits		77000D: Internal recharge debit
4180	Vendor Maintenance	Recharge from ETS/Comm Serve	Recharge Sales & Services	Internal Recharge Debits		77000D: Internal recharge debit
4400	First Class Mail		Supplies	Office and Administrative Supplies	83000000	52220D: Office and administrative supplies
4440	Foreign Mail		Supplies	Office and Administrative Supplies		52220D: Office and administrative supplies
4450	Commercial Courier (Trackable)	FedEx, UPS, DHL, etc.	Supplies	Office and Administrative Supplies	83000000	52220D: Office and administrative supplies
4490	Mail Services-Miscellaneous		Supplies	Office and Administrative Supplies	83000000	52220D: Office and administrative supplies
5000	Rental of Space-On Campus	Recharges for space or facilities on campus	Recharge Sales & Services	Internal Recharge Debits		77000D: Internal recharge debit
5050	Rental of Space-Off Campus Over 12 Months (charges excluded from overhead)	Rental/lease of space for facilities off-campus over 12 months with approved GASB 87 lease agreement. These types of leases establish a Right Of use Asset (ROA).	Services & Other Operating Expenses	Facilities construction, leasing, and maintenance services		53210D: Leases and rentals - building

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5100	Rental of Space-Off Campus less than 12 Months (charges excluded from overhead)	Rental/lease of space for facilities off-campus less than 12 months. These are considered short-term leases per GASB 87.	Services & Other Operating Expenses	Facilities construction, leasing, and maintenance services	80000000, 95000000	53210D: Leases and rentals - building
5150	Occasional Off-Campus Rentals	Occasional off-campus rentals for classrooms, conference rooms, booths off site. Not to be used for University locations. These are considered out of scope leases per GASB 87.	Services & Other Operating Expenses	Facilities construction, leasing, and maintenance services	80000000	53210D: Leases and rentals - building
5200	Utility Services-FM Recharge		Recharge Sales & Services	Internal Recharge Debits		77000D: Internal recharge debit
5205	Utilities maintenance and repair	Records payments to external service providers for maintenance and upkeep of utilities delivery system (for example, steam tunnel maintenance).	Utilities	Utilities		55000D: Utilities maintenance and repair
5210	Electricity-Utilities Purchase	Records the cost of Electricity paid to external providers	Utilities	Utilities	83000000	55020D: Electricity
5220	Water-Util Purchase	Records the cost of Water paid to external suppliers	Utilities	Utilities	83000000	55030D: Water and sewer
5230	Natural Gas-Utilities Purchase	Records the expense paid by UC for natural gas as part of the NGS program. The Department of General Services (DGS) is a State of California dept from which the University purchases all of its natural gas	Utilities	Utilities	83000000	55010D: Natural gas
5260	Propane/Butane-Util Purchase		Utilities	Utilities	83000000	55040D: Utilities - Other
5270	Sewer	Records the cost of Sewer paid to external suppliers	Utilities	Utilities	76000000, 83000000	55030D: Water and sewer
5272	Refuse Disposal	Includes waste removal, i.e. Marborg	Services & Other Operating Expenses	Facilities construction, leasing, and maintenance services	76000000	53230D: Repairs & maintenance
5275	Hazardous Waste Disposal		Services & Other Operating Expenses	Facilities construction, leasing, and maintenance services	73000000, 76000000, 77000000	53230D: Repairs & maintenance
5300	Rental of Equipment-less than \$5,000 per unit	Records leasing and rental fees paid on equipment from outside vendors.	Services & Other Operating Expenses	Facilities construction, leasing, and maintenance services	80000000, 81000000	53220D: Leases and rentals - equipment
5500	Rental of Equip-Interdept	Recharges for equipment	Recharge Sales & Services	Internal Recharge Debits		77000D: Internal recharge debit
6000	Publication Printing Costs		Services & Other Operating Expenses	Other Operating Expenses	45000000, 55000000, 82000000	53900D: Printing and reproduction services
6050	Printing and Reproduction Services	Outsourced printing and copying services, except for printing of publications - see object code 6000. Do not use for supplies - see 8015 for copy supplies, 6200/6210 for printed materials.	Services & Other Operating Expenses	Other Operating Expenses	82000000	53900D: Printing and reproduction services
6200	Books & Printed Materials	Non-inventorial collections. Records the cost of printed materials for classroom use and other teaching aides, such as maps, models, and materials for demonstrations. Excludes research and lab supplies.	Supplies	Printed Items and other Classroom Teaching Aides	55000000	52250D: Printed items and other classroom teaching aides

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6210	Reprints	From academic journals/publishers.	Supplies	Printed Items and other Classroom Teaching Aides	55000000	52250D: Printed items and other classroom teaching aides
7100	Repairs & Maintenance of Buildings & Building Systems	Records expenses for the repairs and maintenance of facilities and building systems, including related waste removal.	Services & Other Operating Expenses	Facilities construction, leasing, and maintenance services		53230D: Repairs & maintenance
7125	Construction Related Contracts	FM administered contracts for architectural, engineering and construction services.	Services & Other Operating Expenses	Facilities construction, leasing, and maintenance services		53230D: Repairs & maintenance
7150	Building Maintenance Recharge	Repairs, alterations and maintenance recharged through FM interdepartmental work orders.	Recharge Sales & Services	Internal Recharge Debits		77000D: Internal recharge debit
7170	Pollution Remediation Cost		Services & Other Operating Expenses	Facilities construction, leasing, and maintenance services		53240D: Pollution remediation cost
7185	Computing/Cloud Services		Services & Other Operating Expenses	IT and Communications Services		53400D: Software maintenance & licenses
7210	Overhead Exempt Portion of Genomic Arrays		Supplies	Laboratory Supplies		52240D: Laboratory supplies
					70000000, 71000000, 72000000, 76000000, 77000000, 80000000, 81000000,	
7213	Consultants and other Temporarily Contracted Staff	Records fees paid to management consultants and other temporarily contracted services.	Services & Other Operating Expenses	Business, legal, and insurance services	82000000, 83000000, 84000000, 86000000, 90000000, 91000000, 92000000, 93000000, 95000000	53010D: Consultants and other temporarily contracted staff
7214	Secure Document Management & Destruction	Shredding, Physical document or media storage	Services & Other Operating Expenses	Business, legal, and insurance services	80000000	53010D: Consultants and other temporarily contracted staff
7215	Participant Support-General (Not Valid with Sub 3)	Payments to or on behalf of participants/trainees in connection with a sponsored project for items such as stipends (subsistence allowances), travel allowances, and registration fees in connection with meetings, conferences, symposia or training projects. If support is federally funded, participants cannot receive compensation, either directly or indirectly from other federal sources while participating in the project. Participant support costs must be separately identified in the budget and approved from the sponsoring agency. These charges are excluded from indirect cost if agency policy restricts assessment on participant costs. Guidance on the use of this code should be sought from departmental or Accounting personnel familiar with the particulars of the award in question. See financial aid section of object code listing for payments to UCSB students.	Services & Other Operating Expenses	Meetings, Training, and Conferences	86000000, 90000000	53670D: Conferences and training

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7216	Participant Support-Undergraduate UCSB students (typically on sub 5 & 7)	Non-financial aid subsistence allowance payments to undergraduates in connection with a sponsored project for the purpose of participating in a research experience program. Budgetary disclosure requirements in 7215 apply. Can be used with a 78xxxx account. This is processed through the Financial Aid office.	Financial Aid and Scholarships	Financial Aid and Scholarships		51000D: Undergraduate aid and scholarships
7220	Memberships & Subscriptions- Federally Allowable	Cost of the institution's membership in business, technical, and professional organizations and cost of subscriptions to periodicals issued by these organizations. Must use 7720 for civic, community, social memberships.	Services & Other Operating Expenses	Other Operating Expenses	94000000	52260D: Subscriptions and memberships - federally chargeable
7222	Sports Officials Fees		Services & Other Operating Expenses	Business, legal, and insurance services	90140000	53010D: Consultants and other temporarily contracted staff
7223	Payments to Human Subjects	Includes the cost of incentives to survey participants. Must be disclosed in the research protocol--copy attached to payment request.	Services & Other Operating Expenses	Business, legal, and insurance services	90000000	53010D: Consultants and other temporarily contracted staff
7225	Permits/Taxes/Fees	Includes restocking fees	Services & Other Operating Expenses	Business, legal, and insurance services	77000000, 92000000	53110D: Licenses and taxes (other than on income)
7226	Credit Card Fees		Services & Other Operating Expenses	Business, legal, and insurance services		53060D: Banking & investment manager fees
7227	Bank Fees	Wire and bank draft fees	Services & Other Operating Expenses	Business, legal, and insurance services		53060D: Banking & investment manager fees
7229	Employment Visas	Legal expenses, INS fees, and related expenses paid in connection with obtaining temporary or permanent residency status	Services & Other Operating Expenses	Business, legal, and insurance services	80000000	53070D: Legal services
7230	Advertising-Federally Allowable	Media costs of advertising for (1) personnel recruitment, (2) procurement of goods or services, (3) disposal of scrap or surplus materials, or (4) purposes necessary to meet the requirements of a sponsored agreement. Must use 7730 for public relations, all other media expenses, promotional items.	Services & Other Operating Expenses	Business, legal, and insurance services	82000000	53050D: Advertising - Federally chargeable
7240	Performance Fees & Royalty expense	Speakers, performers who do not meet the honoraria criteria. Royalty payments to performers.	Services & Other Operating Expenses	Other Operating Expenses	90000000	53920D: Royalties
7250	Business meeting expense	Records business meeting including expenditures for meals or light refreshments and related services (e.g., labor charges, room rental, equipment rental, and similar expenditures) incurred in connection with meetings of employees to conduct official University business such as extended training sessions and business meetings	Services & Other Operating Expenses	Meetings, Training, and Conferences	80000000, 90000000	53650D: Business meeting expense
7260	Repairs and Maintenance of Equipment	Records expenses related to the repairs and maintenance of equipment, and vehicles. Includes related waste removal and fleet upkeep costs such as fuel expense	Services & Other Operating Expenses	Facilities construction, leasing, and maintenance services	72000000, 73000000, 77000000, 81000000	53230D: Repairs & maintenance
7275	Insurance		Services & Other Operating Expenses	Business, legal, and insurance services	84000000	53100D: Insurance - Other

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7280	Services - Department Recharge	Charges from approved campus recharge units (local and systemwide). Used with code 3900.	Recharge Sales & Services	Internal Recharge Debits		77000D: Internal recharge debit
7282	Athletics Recharge-Marketing		Recharge Sales & Services	Internal Recharge Debits		77000D: Internal recharge debit
7283	Athletics Recharge-Game Management		Recharge Sales & Services	Internal Recharge Debits		77000D: Internal recharge debit
7284	Athletics Recharge-Gfund Raising		Recharge Sales & Services	Internal Recharge Debits		77000D: Internal recharge debit
7295	On-Campus Work-Study Surcharge	User department's share of Financial Aid's cost of administration.	Recharge Sales & Services	Internal Recharge Debits		77000D: Internal recharge debit
7300	3rd Party Costs Excluded from Overhead	Subcontract (KK) expenditures to contracts or grants that are above the \$25,000 limitation for inclusion in the indirect cost calculation. This object code excludes these expenditures from the "Modified Direct Cost Totals" to which the indirect cost rate is applied. The \$25,000 limitation applies to each subcontract. A subcontract is limited to a single third party source and a single activity. Use 7305 for the initial \$25,000 of expenditure.	Services & Other Operating Expenses	Sub-contract Services		53310D: Expense in Excess of \$25K on Sub-contract
7305	3rd Party Costs Included in Overhead	Subcontract (KK) expenditures of \$25,000 or less with single third parties outside the University. Use 7300 for cumulative expenditures in excess of \$25,000.	Services & Other Operating Expenses	Sub-contract Services		53300D: First \$25K of Sub-contract
7310	Fingerprinting & Background Checks	Including TB test services	Services & Other Operating Expenses	Business, legal, and insurance services	92000000	53010D: Consultants and other temporarily contracted staff
7324	Recruiting Services		Services & Other Operating Expenses	Business, legal, and insurance services		53080D: Recruiting services
7327	Game Expenses	Announcers, scorekeepers, all other expenses for games	Recharge Sales & Services	Internal Recharge Debits	92000000	77000D: Internal recharge debit
7354	Outside Custodial Services	Custodial support services such as laundry, supply delivery services, window cleaning, other specialty cleaning not done by FM.	Services & Other Operating Expenses	Facilities construction, leasing, and maintenance services	76000000	53230D: Repairs & maintenance
7360	Pest Control Services		Services & Other Operating Expenses	Facilities construction, leasing, and maintenance services	70000000, 72000000	53230D: Repairs & maintenance
7391	Water Treatment		Services & Other Operating Expenses	Facilities construction, leasing, and maintenance services	77000000, 83000000	53230D: Repairs & maintenance
7393	Grounds Services	Landscaping services, pond cleaning, bike path cleaning	Services & Other Operating Expenses	Facilities construction, leasing, and maintenance services	70000000, 72000000	53230D: Repairs & maintenance
7394	Security Services	Alarm service, life safety, fire watch, security camera monitoring	Services & Other Operating Expenses	Business, legal, and insurance services	72000000, 92000000	53010D: Consultants and other temporarily contracted staff
7395	Departmental Recharge Income		Recharge Sales & Services	Internal Recharge Credits		77500D: Internal recharge credit
7396	Environmental Testing Services	For testing water, soil, asbestos, lead, mold, etc...	Services & Other Operating Expenses	Facilities construction, leasing, and maintenance services	77000000	53230D: Repairs & maintenance

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7398	Bad Debt Expense	B&FS use only	Services & Other Operating Expenses	Other Operating Expenses		53930D: Bad debt expense
7400	One MO Earn PD to Dep Dec EmI	One month's earnings paid to dependent of deceased employee	Employee Benefits	Employee Benefits		50810D: Local (campus-specific) benefit programs
7450	Training Services & Employee Development	Non-IAP expenses; includes webinars. Records expenses for attending training activities	Services & Other Operating Expenses	Meetings, Training, and Conferences	86000000	53670D: Conferences and training
7455	Extension Tuition		Recharge Sales & Services	Internal Recharge Debits	86000000	77000D: Internal recharge debit
7470	Non-employee gifts (Policy G-42) - Non-cash Student Prizes & Awards	Contract and grant funds may not be used to purchase gifts, unless such expenses are specifically authorized and only to the extent and for the purpose(s) so authorized	Services & Other Operating Expenses	Entertainment and Gifts		53630D: Non-employee gifts
7471	Miscellaneous Stipends to non-UC students	Used for non UCSB students receiving non-service academic support. Payments to a High school student getting lab research experience. Not used for visiting scholars.	Services & Other Operating Expenses	Entertainment and Gifts		53630D: Non-employee gifts
7500	Payment of UCRS Benefits		Employee Benefits	Employee Benefits		50740D: Other Employee Benefits
7580	UCOP Assessment Fee		Services & Other Operating Expenses	Other Operating Expenses		75030D: UCOP assessment fee
7610	Computing & DP Services-Administration	Administration (includes system development, maintenance) for use by organized systems units - interdepartmental recharge only.	Recharge Sales & Services	Internal Recharge Debits		77000D: Internal recharge debit
7710	Donations & Contributions-Non-employee gift (Policy G-42); Unallowable charges to Federal awards	Costs of donations, contributions and gifts, regardless of recipient. Examples include: purchase of flowers or gifts outside of an established employee morale program; purchase of raffle tickets or tickets to events, where the primary purpose is to benefit the selling organization; and contributions to business, technical or professional organizations beyond standard membership fees.	Services & Other Operating Expenses	Entertainment and Gifts	92000000, 94000000	53630D: Non-employee gifts
7720	Memberships/Subs-Unallowable charges to Federal awards	Cost of membership in any civic or community organizations, country club, social or dining club or organization and the cost of any subscriptions to periodicals issued by these organizations. Also see 7220.	Services & Other Operating Expenses	Other Operating Expenses	94000000	52270D: Subscriptions and memberships-federally unchargeable
7730	Advertising-Unallowable charges to Federal awards	Advertising Including Public Relations & Promotions: Media expenses for all advertising other than expenses identified under 7230. Also include costs of all promotional items and memorabilia, e.g. brochures, t-shirts, etc. Also see 7230.	Services & Other Operating Expenses	Business, legal, and insurance services	82000000	53040D: Advertising - Federally unchargeable
7740	Medical Services & Patient Care		Services & Other Operating Expenses	Medical Services		53510D: Purchased medical services
7750	Social and Entertainment expense-Unallowable charges to Federal awards	Social Activities & Entertainment: Costs of alcoholic beverages and social or entertainment events 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. Also see 7250	Services & Other Operating Expenses	Entertainment and Gifts	90000000	53640D: Social and entertainment expense

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7751	Employee Non-Cash Awards & Other Gifts (Policy G-41)- Unallowable charges to Federal awards	Costs incurred under Business and Finance Bulletin G-41	Services & Other Operating Expenses	Entertainment and Gifts	54000000, 84000000	53620D: Employee non-cash awards and other gifts
7755	Commencement & Convocation Costs- Unallowable charges to Federal awards	Expenses that are directly associated with commencement and convocation functions such as the costs for printing programs, receptions, etc. Costs often need entertainment processing, authorization by Purchase Orders, Catering Contracts, Personal Services Agreements, Rental Contracts, etc.	Services & Other Operating Expenses	Entertainment and Gifts	90000000	53640D: Social and entertainment expense
7760	Scholarship Allowance Credit- Undergraduate		Financial Aid and Scholarships	Financial Aid and Scholarships		51000D: Undergraduate aid and scholarships
7769	Scholarship Allowance Credit- Graduate		Financial Aid and Scholarships	Financial Aid and Scholarships		51100D: Graduate aid and fellowship
7770	Undergraduate aid and scholarships	Stipends for undergraduate Scholarships & Fellowships - Cost of subsistence allowances paid under scholarships and fellowships. Includes the cost of scholarship and fellowship payments made to the recipient to cover such costs as tuition, fees, books and living expenses. Includes prizes and awards based on academic achievement and need. Use only with account 78xxxx. Does not include the cost of travel, workshops, conferences, honorarium and other costs associated with training and conference grants. Cannot be used for payroll payments to UCSB students. Salaries for UCSB students must be paid through payroll. This is processed through the Financial Aid office.	Financial Aid and Scholarships	Financial Aid and Scholarships		51000D: Undergraduate aid and scholarships
7779	Graduate aid and scholarships	Records aid and fellowships paid to graduate academic and professional students. Cost of subsistence allowances paid under scholarships and fellowships. Includes the cost of scholarship and fellowship payments made to the recipient to cover such costs as tuition, fees, books and living expenses. Includes prizes and awards based on academic achievement and need. Use only with account 78xxxx. Does not include the cost of travel, workshops, conferences, honorarium and other costs associated with training and conference grants. Cannot be used for payroll payments to UCSB students. Salaries for UCSB students must be paid through payroll. This is processed through the Financial Aid office.	Financial Aid and Scholarships	Financial Aid and Scholarships		51100D: Graduate aid and fellowship
7780	Legal Services - Unallowable charges to Federal awards	Attorney's fees, cost of defense and prosecution of legal proceedings, claims, appeals, labor mediation, patent infringements and resulting settlements including gross proceeds paid to attorneys.	Services & Other Operating Expenses	Business, legal, and insurance services	80000000	53070D: Legal services
7800	Nonoperating Expenses	B&FS use only	Other Nonoperating Expense	Other Nonoperating Expense		58300D: Other Non-Operating Expenses

<u>Object Code</u>	<u>Title</u>	<u>Description</u>	<u>Category</u>	<u>Subcategory</u>	<u>Commodity Codes</u>	<u>CCOA Account & Title</u>
7900	Honoraria-Non UC Employee	Records payments to non-UC employees for activities including special lectures, concerts, participation in special workshops as a guest speaker or panelist, appraisal of articles submitted to the university press or academic publications, and other speaking engagements.	Services & Other Operating Expenses	Meetings, Training, and Conferences		53660D: Honorarium payments
7925	Restoration Plan 415M		Employee Benefits	Employee Benefits		50740D: Other Employee Benefits
7930	General Liability Insurance	Used for System-wide mandated self-insurance charges. This expense is not allowed on contracts or grants.	Services & Other Operating Expenses	Business, legal, and insurance services		53100D: Insurance - Other
7935	Automobile Insurance	Normally used for campus fleet. Only charge to grant if specifically allowed.	Services & Other Operating Expenses	Business, legal, and insurance services		53100D: Insurance - Other
7950	Medical Malpractice Liability		Services & Other Operating Expenses	Business, legal, and insurance services		53090D: Insurance - Hospital and professional malpractice
					10000000, 11000000, 13000000, 14000000, 15000000, 22000000, 23000000, 24000000, 25000000, 26000000, 27000000, 30000000, 31000000, 32000000, 39000000, 40000000, 43000000, 44000000, 45000000, 46000000, 47000000, 48000000, 49000000, 50000000, 52000000, 54000000, 55000000, 60000000	
8000	Supplies & Materials - Other		Supplies	Other Supplies		52320D: Other non-medical supplies
8001	Raw Food-COS Campus Dining Purchases	Records purchase of food and beverages used in operations or for resale	Supplies	Items for Resale		52200D: Food and beverage supplies
8002	Bookstore Cost of Goods	Records purchase of bookstore items for resale	Supplies	Items for Resale		52210D: Bookstore items for resale
8003	Employee Wearing Apparel (non-laboratory)	Uniforms, footwear, protective clothing. Use 8040 for lab wear.	Supplies	Other Supplies		52280D: Employee wearing apparel
8004	Bottled Drinking Water		Supplies	Office and Administrative Supplies		52220D: Office and administrative supplies
8006	Other Apparel (Non-Employee)		Supplies	Other Supplies		52320D: Other non-medical supplies
8010	Health and Medical Care Materials and Supplies		Supplies	Health Supplies	42000000	52050D: Other medical care materials and supplies

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8015	Reproduction/Copy Supplies	In-house copier supply costs: toner, fuser, paper, etc. Use 6050 for printing from outside sources -- Typically Facilities & Administrative cost	Supplies	Office and Administrative Supplies	14000000, 44000000, 45000000	52220D: Office and administrative supplies
8020	Laboratory Chemicals - Organic & Inorganic		Supplies	Laboratory Supplies	10000000, 12000000, 41000000	52240D: Laboratory supplies
8021	Chemicals-Recharged		Recharge Sales & Services	Internal Recharge Debits		77000D: Internal recharge debit
8040	Laboratory Supplies	Records costs of measuring and testing equipment, other lab supplies, and live plant material and supplies, including other protective wear; Use 8120 for Lab equipment less than \$5K	Supplies	Laboratory Supplies	27000000, 41000000	52240D: Laboratory supplies
8060	Lab Animals/Feed		Supplies	Laboratory Supplies	10000000	52250D: Printed items and other classroom teaching aides
8080	Instructional A/V Equipment	Interdepartmental recharges from Instructional Development	Recharge Sales & Services	Internal Recharge Debits	83000000	77000D: Internal recharge debit
8085	Software licenses & maintenance	Records payments for purchasing, installing, and maintaining automatic or electronic data processing equipment, including the purchase of license agreements for computer software whose ownership is retained by a supplier. See 9235 for software >\$5,000	Services & Other Operating Expenses	IT and Communications Services	43000000	53400D: Software maintenance & licenses
8092	Elimination of capitalized supplies and materials	B&FS use only	Elimination of Capitalized Expenses	Elimination of Capitalized Expenses		52400D: Elimination of capitalized supplies and materials
8100	Non-Inventorial Computers and Network Infrastructure- less than \$5,000 per unit	Records payments for purchasing and maintaining computers, routers, cables, wireless access points, servers, switches, and backbones	Services & Other Operating Expenses	IT and Communications Services	32000000, 43000000	53410D: Computers and network infrastructure
8105	Non-Inventorial Plant, Industrial, Grounds, Custodial and Household Equipment and Furniture- less than \$5,000 per unit	Including Furniture, Kitchen, Custodial, and Housekeeping Equipment, Mowers and Landscaping Equipment, Engines, Pumps and Valves (non-scientific)	Supplies	Physical Plant, Manufacturing, and Furnishing Materials	10000000, 20000000, 22000000, 23000000, 26000000, 27000000, 31000000, 40000000, 47000000, 48000000, 52000000, 56000000	52230D: Physical plant, manufacturing, and furnishing materials
8115	Non-Inventorial Motor Vehicles and Boats - less than \$5,000 per unit'		Supplies	Physical Plant, Manufacturing, and Furnishing Materials	24000000, 25000000	52230D: Physical plant, manufacturing, and furnishing materials
8120	Non-Inventorial Scientific Equipment - less than \$5,000 per unit		Supplies	Laboratory Supplies	31000000, 39000000, 41000000, 43000000	52240D: Laboratory supplies
8125	Non-Inventorial Medical Equipment - less than \$5,000 per unit		Supplies	Health Supplies	42000000	52050D: Other medical care materials and supplies

<u>Object Code</u>	<u>Title</u>	<u>Description</u>	<u>Category</u>	<u>Subcategory</u>	<u>Commodity Codes</u>	<u>CCOA Account & Title</u>
8130	Non-Inventorial IT accessories and peripherals and Instructional Equipment - less than \$5,000 per unit	Records costs of Printers, Copiers, Scanners, Projectors, Screens, Speakers, Receivers, and other Audio/Visual equipment	Services & Other Operating Expenses	IT and Communications Services	43000000, 44000000, 45000000, 56000000	53430D: IT accessories and peripherals
8135	Other Non-Inventorial Equipment - less than \$5,000 per unit	Including Art & Musical Instruments, Sports Equipment	Supplies	Other Supplies	21000000, 22000000, 24000000, 30000000, 32000000, 39000000, 40000000, 46000000, 49000000, 54000000, 60000000	52310D: Other minor equipment
8140	Office Supplies	Typically Facilities & Administrative cost	Supplies	Office and Administrative Supplies	44000000	52220D: Office and administrative supplies
8160	Cleaning Supplies		Supplies	Other Supplies	47000000	52290D: Cleaning supplies
8181	UCEN Sales Tax (for recharge sales)		Supplies	Items for Resale		52210D: Bookstore items for resale
8200	UCRP cash contributions		Employee Benefits	Employee Benefits		50500D: UCRP cash contributions
8570	Grad Student Health Insurance		Employee Benefits	Employee Benefits		50700D: Group health insurance
8590	Partial Fee Remission		Employee Benefits	Employee Benefits		50810D: Local (campus-specific) benefit programs
8610	UCRS - Phased Retirement		Employee Benefits	Employee Benefits		50500D: UCRP cash contributions
8640	Grad Student Partial Fee Rem		Employee Benefits	Employee Benefits		50810D: Local (campus-specific) benefit programs
8690	UCRP Supplement Assessment -Interest		Employee Benefits	Employee Benefits		50550D: UCRP Supplemental assessment - interest
8775	Term Ben-Benefits-Involuntary		Employee Benefits	Employee Benefits		50810D: Local (campus-specific) benefit programs
8855	Composite Benefits Rate (CBR)		Employee Benefits	Employee Benefits		50800D: Composite Benefit Rate (CBR) campus payment
8880	Accrued Benefits-Comp Absenc		Employee Benefits	Employee Benefits		50740D: Other Employee Benefits
8930	Leave Accrual		Employee Benefits	Employee Benefits		50820D: Benefits accrual
8931	Vacation Gross Reduction		Employee Benefits	Employee Benefits		50820D: Benefits accrual
8932	Vacation Benefit Reduction		Employee Benefits	Employee Benefits		50820D: Benefits accrual
8940	Benefit Accrual		Employee Benefits	Employee Benefits		50820D: Benefits accrual
8970	Tuition-Full Fee Remission		Employee Benefits	Employee Benefits		50810D: Local (campus-specific) benefit programs
8971	Non-Resident Supplemental Tuition Remission		Employee Benefits	Employee Benefits		50810D: Local (campus-specific) benefit programs
9100	Inventorial Computer Equipment - \$5,000 and greater per unit	Including Servers and Networking Equipment	Equipment/Expenses to be Capitalized	Equipment/Expenses to be Capitalized	32000000, 43000000	52590D: Capital expense - Equipment

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					20000000, 23000000, 26000000, 27000000,	
9105	Inventorial Plant, Industrial, Grounds, Custodial and Household Equipment and Furniture- \$5,000 and greater per unit	Including Furniture, Kitchen, Custodial, and Housekeeping Equipment, Mowers and Landscaping Equipment, Engines, Pumps and Valves (non-scientific)	Equipment/Expenses to be Capitalized	Equipment/Expenses to be Capitalized	31000000, 40000000, 47000000, 48000000, 52000000, 56000000	52590D: Capital expense - Equipment
9115	Inventorial Motor Vehicles and Boats - \$5,000 and greater per unit		Equipment/Expenses to be Capitalized	Equipment/Expenses to be Capitalized	24000000, 25000000	52590D: Capital expense - Equipment
9120	Inventorial Scientific Equipment - \$5,000 and greater per unit		Equipment/Expenses to be Capitalized	Equipment/Expenses to be Capitalized	31000000, 40000000, 41000000	52590D: Capital expense - Equipment
9125	Inventorial Medical Equipment - \$5,000 and greater per unit		Equipment/Expenses to be Capitalized	Equipment/Expenses to be Capitalized	42000000	52590D: Capital expense - Equipment
9130	Inventorial IT accessories and peripherals and Instructional Equipment - \$5,000 and greater per unit	Records costs of Printers, Copiers, Scanners, Projectors, Screens, Speakers, Receivers, and other Audio/Visual equipment > \$5,000	Equipment/Expenses to be Capitalized	Equipment/Expenses to be Capitalized	44000000, 45000000, 56000000	52590D: Capital expense - Equipment
9135	Other Inventorial Equipment - \$5,000 and greater per unit	Including Art & Musical Instruments, Sports Equipment	Equipment/Expenses to be Capitalized	Equipment/Expenses to be Capitalized	21000000, 22000000, 24000000, 30000000, 32000000, 39000000, 40000000, 46000000, 49000000, 54000000, 60000000	52590D: Capital expense - Equipment
9140	Inventorial Livestock - \$5,000 and greater per unit		Equipment/Expenses to be Capitalized	Equipment/Expenses to be Capitalized	10000000	52590D: Capital expense - Equipment
9200	Library - General Collections		Equipment/Expenses to be Capitalized	Equipment/Expenses to be Capitalized	55000000	52630D: Capital Expense - Libraries and collections
9210	Library - Rare Books & Materials		Equipment/Expenses to be Capitalized	Equipment/Expenses to be Capitalized	55000000	52640D: Capital expense - Special collections
9220	Special Collections		Equipment/Expenses to be Capitalized	Equipment/Expenses to be Capitalized	55000000	52640D: Capital expense - Special collections
9230	Software - More Than \$5 Million	Software projects to be capitalized (5,000,000 and up)	Equipment/Expenses to be Capitalized	Equipment/Expenses to be Capitalized	43000000	52600D: Capital expense - Software > \$5M
9235	Software - Less Than \$5 Million	Software projects to be capitalized (5,000 to 5,000,000) – see 8085	Equipment/Expenses to be Capitalized	Equipment/Expenses to be Capitalized	43000000	52610D: Capital expense - Software ≤ \$5M
9600	Fabrication Cost Recharge Debit		Recharge Sales & Services	Internal Recharge Debits		77000D: Internal recharge debit

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					13000000, 20000000, 21000000, 22000000, 23000000, 24000000, 25000000, 26000000, 27000000,	
9610	Fabrication Cost		Equipment/Expenses to be Capitalized	Equipment/Expenses to be Capitalized	30000000, 31000000, 32000000, 39000000, 40000000, 41000000, 42000000, 43000000, 45000000, 46000000, 54000000	52590D: Capital expense - Equipment
9981	Elimination of Capital Equipment	B&FS use only	Elimination of Capitalized Expenses	Elimination of Capitalized Expenses		52590D: Capital expense - Equipment
9982	Elimination of Capital Expenses - Renewal & Repl		Elimination of Capitalized Expenses	Elimination of Capitalized Expenses		52590D: Capital expense - Equipment