<table>
<thead>
<tr>
<th>Object Code</th>
<th>Title</th>
<th>Description</th>
<th>Category</th>
<th>Subcategory</th>
<th>Commodity Codes</th>
</tr>
</thead>
<tbody>
<tr>
<td>1000</td>
<td>Academic Wages</td>
<td>Salaries and Wages</td>
<td></td>
<td></td>
<td>50000D: Academic salaries and wages</td>
</tr>
<tr>
<td>7394</td>
<td>Security Services</td>
<td>Alarm service, life safety, fire watch, security camera monitoring</td>
<td>Services &amp; Other</td>
<td>Operating Expenses</td>
<td>72000000, 92000000</td>
</tr>
<tr>
<td>7275</td>
<td>Insurance</td>
<td></td>
<td>Services &amp; Other</td>
<td>Operating Expenses</td>
<td>84000000, 70000000, 71000000, 72000000, 76000000, 77000000, 80000000, 81000000</td>
</tr>
<tr>
<td>7213</td>
<td>Consultants and other temporarily Contracted Staff</td>
<td>Records fees paid to management consultants and other temporarily contracted services.</td>
<td>Services &amp; Other</td>
<td>Operating Expenses</td>
<td>82000000, 83000000, 84000000, 86000000, 90000000, 91000000, 92000000, 93000000, 95000000</td>
</tr>
<tr>
<td>7214</td>
<td>Secure Document Management &amp; Destruction</td>
<td>Shredding, Physical document or media storage</td>
<td>Services &amp; Other</td>
<td>Operating Expenses</td>
<td>80000000</td>
</tr>
<tr>
<td>7780</td>
<td>Legal Services - Unallowable charges to Federal awards</td>
<td>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.</td>
<td>Services &amp; Other</td>
<td>Operating Expenses</td>
<td>80000000</td>
</tr>
<tr>
<td>7222</td>
<td>Sports Officials Fees</td>
<td></td>
<td>Services &amp; Other</td>
<td>Operating Expenses</td>
<td>90140000</td>
</tr>
<tr>
<td>7223</td>
<td>Payments to Human Subjects</td>
<td>Includes the cost of incentives to survey participants. Must be disclosed in the research protocol--copy attached to payment request.</td>
<td>Services &amp; Other</td>
<td>Operating Expenses</td>
<td>90000000</td>
</tr>
<tr>
<td>7310</td>
<td>Fingerprinting &amp; Background Checks</td>
<td>Including TB test services</td>
<td>Services &amp; Other</td>
<td>Operating Expenses</td>
<td>92000000</td>
</tr>
<tr>
<td>7225</td>
<td>Permits/Taxes/Fees</td>
<td>Includes restocking fees</td>
<td>Services &amp; Other</td>
<td>Operating Expenses</td>
<td>77000000, 92000000</td>
</tr>
<tr>
<td>7324</td>
<td>Recruiting Services</td>
<td></td>
<td>Services &amp; Other</td>
<td>Operating Expenses</td>
<td>53080D: Recruiting services</td>
</tr>
<tr>
<td>7226</td>
<td>Credit Card Fees</td>
<td></td>
<td>Services &amp; Other</td>
<td>Operating Expenses</td>
<td>53060D: Banking &amp; investment manager fees</td>
</tr>
<tr>
<td>7930</td>
<td>General Liability Insurance</td>
<td>Used for System-wide mandated self-insurance charges. This expense is not allowed on contracts or grants.</td>
<td>Services &amp; Other</td>
<td>Operating Expenses</td>
<td>53100D: Insurance - Other</td>
</tr>
<tr>
<td>7227</td>
<td>Bank Fees</td>
<td>Wire and bank draft fees</td>
<td>Services &amp; Other</td>
<td>Operating Expenses</td>
<td>53060D: Banking &amp; investment manager fees</td>
</tr>
<tr>
<td>Object Code</td>
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<td>Description</td>
<td>Category</td>
<td>Subcategory</td>
<td>Commodity Codes</td>
</tr>
<tr>
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</tr>
<tr>
<td>735</td>
<td>Automobile Insurance</td>
<td>Normally used for campus fleet. Only charge to grant if specifically allowed.</td>
<td>Services &amp; Other Operating Expenses</td>
<td>Business, legal, and insurance services</td>
<td>53100D: Insurance - Other</td>
</tr>
<tr>
<td>729</td>
<td>Employment Visas</td>
<td>Legal expenses, INS fees, and related expenses paid in connection with obtaining temporary or permanent residency status</td>
<td>Services &amp; Other Operating Expenses</td>
<td>Business, legal, and insurance services</td>
<td>80000000</td>
</tr>
<tr>
<td>7950</td>
<td>Medical Malpractice Liability</td>
<td>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.</td>
<td>Services &amp; Other Operating Expenses</td>
<td>Business, legal, and insurance services</td>
<td>53090D: Insurance - Hospital and professional malpractice</td>
</tr>
<tr>
<td>7230</td>
<td>Advertising-Federally Allowable</td>
<td>Advertising Including Public Relations &amp; 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.</td>
<td>Services &amp; Other Operating Expenses</td>
<td>Business, legal, and insurance services</td>
<td>82000000</td>
</tr>
<tr>
<td>7730</td>
<td>Advertising- Unallowable charges to Federal awards</td>
<td></td>
<td>Services &amp; Other Operating Expenses</td>
<td>Business, legal, and insurance services</td>
<td>82000000</td>
</tr>
<tr>
<td>9981</td>
<td>Elimination of Capital Equipment</td>
<td>B&amp;FS use only</td>
<td>Elimination of Capitalized Expenses</td>
<td>Elimination of Capitalized Expenses</td>
<td>52590D: Capital expense - Equipment</td>
</tr>
<tr>
<td>9982</td>
<td>Elimination of Capital Expenses - Renewal &amp; Repl</td>
<td></td>
<td>Elimination of Capitalized Expenses</td>
<td>Elimination of Capitalized Expenses</td>
<td>52590D: Capital expense - Equipment</td>
</tr>
<tr>
<td>8092</td>
<td>Elimination of capitalized supplies and materials</td>
<td>B&amp;FS use only</td>
<td>Elimination of Capitalized Expenses</td>
<td>Elimination of Capitalized Expenses</td>
<td>52400D: Elimination of capitalized supplies and materials</td>
</tr>
<tr>
<td>8880</td>
<td>Accrued Benefits- Comp Absenc</td>
<td>B&amp;FS use only</td>
<td>Employee Benefits</td>
<td>Employee Benefits</td>
<td>50740D: Other Employee Benefits</td>
</tr>
<tr>
<td>2700</td>
<td>Removal &amp; Moving Expense</td>
<td>Also use for moving expenses covered by Purchase Order.</td>
<td>Employee Benefits</td>
<td>Employee Benefits</td>
<td>90000000</td>
</tr>
<tr>
<td>8930</td>
<td>Leave Accrual</td>
<td>Employee Benefits</td>
<td>Employee Benefits</td>
<td>Employee Benefits</td>
<td>50820D: Benefits accrual</td>
</tr>
<tr>
<td>8931</td>
<td>Vacation Gross Reduction</td>
<td>Employee Benefits</td>
<td>Employee Benefits</td>
<td>Employee Benefits</td>
<td>50820D: Benefits accrual</td>
</tr>
<tr>
<td>8932</td>
<td>Vacation Benefit Reduction</td>
<td>Employee Benefits</td>
<td>Employee Benefits</td>
<td>Employee Benefits</td>
<td>50820D: Benefits accrual</td>
</tr>
<tr>
<td>8940</td>
<td>Benefit Accrual</td>
<td>Employee Benefits</td>
<td>Employee Benefits</td>
<td>Employee Benefits</td>
<td>50820D: Benefits accrual</td>
</tr>
<tr>
<td>7400</td>
<td>One MO Earn PD to Dep Dec Eml</td>
<td>One month's earnings paid to dependent of deceased employee</td>
<td>Employee Benefits</td>
<td>Employee Benefits</td>
<td>50810D: Local (campus-specific) benefit programs</td>
</tr>
<tr>
<td>8970</td>
<td>Tuition-Full Fee Remission</td>
<td>Employee Benefits</td>
<td>Employee Benefits</td>
<td>Employee Benefits</td>
<td>50810D: Local (campus-specific) benefit programs</td>
</tr>
<tr>
<td>8971</td>
<td>Non-Resident Supplemental Tuition Remission</td>
<td>Employee Benefits</td>
<td>Employee Benefits</td>
<td>Employee Benefits</td>
<td>50810D: Local (campus-specific) benefit programs</td>
</tr>
<tr>
<td>8200</td>
<td>UCRP cash contributions</td>
<td>Employee Benefits</td>
<td>Employee Benefits</td>
<td>Employee Benefits</td>
<td>50500D: UCRP cash contributions</td>
</tr>
<tr>
<td>1950</td>
<td>Vacation Accrual</td>
<td>Employee Benefits</td>
<td>Employee Benefits</td>
<td>Employee Benefits</td>
<td>50830D: Vacation accrual</td>
</tr>
<tr>
<td>8570</td>
<td>Grad Student Health Insurance</td>
<td>Employee Benefits</td>
<td>Employee Benefits</td>
<td>Employee Benefits</td>
<td>50700D: Group health insurance</td>
</tr>
<tr>
<td>Object Code</td>
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<td>Subcategory</td>
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</tr>
<tr>
<td>7500</td>
<td>Payment of UCRS Benefits</td>
<td>Employee Benefits</td>
<td>Employee Benefits</td>
<td>50740D: Other Employee Benefits</td>
<td></td>
</tr>
<tr>
<td>8590</td>
<td>Partial Fee Remission</td>
<td>Employee Benefits</td>
<td>Employee Benefits</td>
<td>50810D: Local (campus-specific) benefit programs</td>
<td></td>
</tr>
<tr>
<td>7925</td>
<td>Restoration Plan 415M</td>
<td>Employee Benefits</td>
<td>Employee Benefits</td>
<td>50740D: Other Employee Benefits</td>
<td></td>
</tr>
<tr>
<td>8610</td>
<td>UCRS - Phased Retirement</td>
<td>Employee Benefits</td>
<td>Employee Benefits</td>
<td>50500D: UCRP cash contributions</td>
<td></td>
</tr>
<tr>
<td>8640</td>
<td>Grad Student Partial Fee Rem</td>
<td>Employee Benefits</td>
<td>Employee Benefits</td>
<td>50810D: Local (campus-specific) benefit programs</td>
<td></td>
</tr>
<tr>
<td>8690</td>
<td>UCRP Supplement Assessment -Interest</td>
<td>Employee Benefits</td>
<td>Employee Benefits</td>
<td>50550D: UCRP Supplemental assessment - interest</td>
<td></td>
</tr>
<tr>
<td>8775</td>
<td>Term Ben-Benefits-Involuntary</td>
<td>Employee Benefits</td>
<td>Employee Benefits</td>
<td>50810D: Local (campus-specific) benefit programs</td>
<td></td>
</tr>
<tr>
<td>8855</td>
<td>Composite Benefits Rate (CBR)</td>
<td>Employee Benefits</td>
<td>Employee Benefits</td>
<td>50800D: Composite Benefit Rate (CBR) campus payment</td>
<td></td>
</tr>
<tr>
<td>7750</td>
<td>Social and Entertainment expense-Unallowable charges to Federal awards</td>
<td>Social Activities &amp; 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</td>
<td>Services &amp; Other Operating Expenses</td>
<td>53640D: Social and entertainment expense</td>
<td></td>
</tr>
<tr>
<td>7751</td>
<td>Employee Non-Cash Awards &amp; Other Gifts (Policy G-41) - Unallowable charges to Federal awards</td>
<td>Costs incurred under Business and Finance Bulletin G-41</td>
<td>Services &amp; Other Operating Expenses</td>
<td>53620D: Employee non-cash awards and other gifts</td>
<td></td>
</tr>
<tr>
<td>7755</td>
<td>Commencement &amp; Convocation Costs-Unallowable charges to Federal awards</td>
<td>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.</td>
<td>Services &amp; Other Operating Expenses</td>
<td>53640D: Social and entertainment expense</td>
<td></td>
</tr>
<tr>
<td>7470</td>
<td>Non-employee gifts (Policy G-42) - Non-cash Student Prizes &amp; Awards</td>
<td>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</td>
<td>Services &amp; Other Operating Expenses</td>
<td>53630D: Non-employee gifts</td>
<td></td>
</tr>
<tr>
<td>7471</td>
<td>Miscellaneous Stipends to non-UC students</td>
<td>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.</td>
<td>Services &amp; Other Operating Expenses</td>
<td>53630D: Non-employee gifts</td>
<td></td>
</tr>
<tr>
<td>7710</td>
<td>Donations &amp; Contributions -Non-employee gift (Policy G-42); Unallowable charges to Federal awards</td>
<td>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.</td>
<td>Services &amp; Other Operating Expenses</td>
<td>53630D: Non-employee gifts</td>
<td></td>
</tr>
<tr>
<td>9210</td>
<td>Library - Rare Books &amp; Materials</td>
<td>Equipment/Expenses to be Capitalized</td>
<td>Equipment/Expenses to be Capitalized</td>
<td>52640D: Capital expense - Special collections</td>
<td></td>
</tr>
<tr>
<td>Object Code</td>
<td>Title</td>
<td>Description</td>
<td>Category</td>
<td>Subcategory</td>
<td>Commodity Codes</td>
</tr>
<tr>
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</tr>
<tr>
<td>9220</td>
<td>Special Collections</td>
<td>Equipment/Expenses to be Capitalized</td>
<td>55000000</td>
<td>52640D: Capital expense - Special collections</td>
<td></td>
</tr>
<tr>
<td>9230</td>
<td>Software - More Than $5 Million (5,000,000 and up)</td>
<td>Equipment/Expenses to be Capitalized</td>
<td>43000000</td>
<td>52600D: Capital expense - Software &gt; $5M</td>
<td></td>
</tr>
<tr>
<td>9235</td>
<td>Software - Less Than $5 Million (5,000 to 5,000,000) – see 8085</td>
<td>Equipment/Expenses to be Capitalized</td>
<td>43000000</td>
<td>52610D: Capital expense - Software ≤ $5M</td>
<td></td>
</tr>
<tr>
<td>9610</td>
<td>Fabrication Cost</td>
<td>Equipment/Expenses to be Capitalized</td>
<td>-</td>
<td>52590D: Capital expense - Equipment</td>
<td></td>
</tr>
<tr>
<td>9100</td>
<td>Inventorial Computer Equipment - $5,000 and greater per unit Including Servers and Networking Equipment</td>
<td>Equipment/Expenses to be Capitalized</td>
<td>32000000, 43000000</td>
<td>52590D: Capital expense - Equipment</td>
<td></td>
</tr>
<tr>
<td>9105</td>
<td>Inventorial Plant, Industrial, Grounds, Custodial and Household Equipment and Furnitures - $5,000 and greater per unit Including Furniture, Kitchen, Custodial, and Housekeeping Equipment, Mowers and Landscaping Equipment, Engines, Pumps and Valves (non-scientific)</td>
<td>Equipment/Expenses to be Capitalized</td>
<td>20000000, 23000000, 26000000, 27000000, 30000000, 31000000, 32000000, 39000000, 40000000, 41000000, 42000000, 43000000, 45000000, 46000000, 48000000, 52000000, 54000000, 56000000</td>
<td>52590D: Capital expense - Equipment</td>
<td></td>
</tr>
<tr>
<td>9115</td>
<td>Inventorial Motor Vehicles and Boats - $5,000 and greater per unit</td>
<td>Equipment/Expenses to be Capitalized</td>
<td>24000000, 25000000</td>
<td>52590D: Capital expense - Equipment</td>
<td></td>
</tr>
<tr>
<td>9120</td>
<td>Inventorial Scientific Equipment - $5,000 and greater per unit</td>
<td>Equipment/Expenses to be Capitalized</td>
<td>31000000, 40000000, 41000000</td>
<td>52590D: Capital expense - Equipment</td>
<td></td>
</tr>
<tr>
<td>9125</td>
<td>Inventorial Medical Equipment - $5,000 and greater per unit</td>
<td>Equipment/Expenses to be Capitalized</td>
<td>42000000</td>
<td>52590D: Capital expense - Equipment</td>
<td></td>
</tr>
<tr>
<td>9130</td>
<td>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 &gt; $5,000</td>
<td>Equipment/Expenses to be Capitalized</td>
<td>44000000, 45000000, 56000000</td>
<td>52590D: Capital expense - Equipment</td>
<td></td>
</tr>
<tr>
<td>Object Code</td>
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<td>Description</td>
<td>Category</td>
<td>Subcategory</td>
<td>Commodity Codes</td>
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<td>-----------------</td>
</tr>
<tr>
<td>9135</td>
<td>Other Inventorial Equipment - $5,000 and greater per unit</td>
<td>Including Art &amp; Musical Instruments, Sports Equipment</td>
<td>Equipment/Expenses to be Capitalized</td>
<td>Equipment/Expenses to be Capitalized</td>
<td>52590D: Capital expense - Equipment</td>
</tr>
<tr>
<td>9140</td>
<td>Inventorial Livestock - $5,000 and greater per unit</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>9200</td>
<td>Library - General Collections</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3800</td>
<td>Overhead-Contract &amp; Grant</td>
<td>Records Facilities and administration overhead costs &amp; records indirect cost recovery, B&amp;FS use only</td>
<td>Services &amp; Other Operating Expenses</td>
<td>Facilities &amp; Administration Costs</td>
<td></td>
</tr>
<tr>
<td>3850</td>
<td>Elimination Non-Report Expenses</td>
<td>B&amp;FS use only</td>
<td>Services &amp; Other Operating Expenses</td>
<td>Facilities &amp; Administration Costs</td>
<td>N/A: Not currently in CCOA roll-up, GA uses for agency accounts</td>
</tr>
<tr>
<td>7393</td>
<td>Grounds Services</td>
<td>Landscaping services, pond cleaning, bike path cleaning</td>
<td>Services &amp; Other Operating Expenses</td>
<td>Facilities construction, leasing, and maintenance services</td>
<td>53230D: Repairs &amp; maintenance</td>
</tr>
<tr>
<td>7170</td>
<td>Pollution Remediation Cost</td>
<td></td>
<td></td>
<td></td>
<td>53240D: Pollution remediation cost</td>
</tr>
<tr>
<td>7396</td>
<td>Environmental Testing Services</td>
<td>For testing water, soil, asbestos, lead, mold, etc…</td>
<td>Services &amp; Other Operating Expenses</td>
<td>Facilities construction, leasing, and maintenance services</td>
<td>53230D: Repairs &amp; maintenance</td>
</tr>
<tr>
<td>5272</td>
<td>Refuse Disposal</td>
<td>Includes waste removal, i.e. Marborg</td>
<td>Services &amp; Other Operating Expenses</td>
<td>Facilities construction, leasing, and maintenance services</td>
<td>53230D: Repairs &amp; maintenance</td>
</tr>
<tr>
<td>5275</td>
<td>Hazardous Waste Disposal</td>
<td>Records expenses related to the repairs and maintenance of equipment, and vehicles. Includes related waste removal and fleet upkeep costs such as fuel expense</td>
<td>Services &amp; Other Operating Expenses</td>
<td>Facilities construction, leasing, and maintenance services</td>
<td>53230D: Repairs &amp; maintenance</td>
</tr>
<tr>
<td>7260</td>
<td>Repairs and Maintenance of Equipment</td>
<td>Records leasing and rental fees paid on equipment from outside vendors. Includes related waste removal and fleet upkeep costs such as fuel expense</td>
<td>Services &amp; Other Operating Expenses</td>
<td>Facilities construction, leasing, and maintenance services</td>
<td>53220D: Leases and rentals - equipment</td>
</tr>
<tr>
<td>5300</td>
<td>Rental of Equipment - less than $5,000 per unit</td>
<td>Leased or financed equipment Canon, Xerox, or Ricoh (regardless of $ amount) OR over a 1 year period and exceeds 100k over the term</td>
<td>Services &amp; Other Operating Expenses</td>
<td>Facilities construction, leasing, and maintenance services</td>
<td>53222D: Lease rental expense (fixed and variable if included in PV calc) - equipment</td>
</tr>
<tr>
<td>5311</td>
<td>Rental of Space-Off Campus Over 12 Months (charges excluded from overhead)</td>
<td>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).</td>
<td>Services &amp; Other Operating Expenses</td>
<td>Facilities construction, leasing, and maintenance services</td>
<td>53210D: Leases and rentals - building</td>
</tr>
</tbody>
</table>
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.

Outside Custodial Services

Custodial support services such as laundry, supply delivery services, window cleaning, other specialty cleaning not done by FM.

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.

Repairs & Maintenance of Buildings & Building Systems

Records expenses for the repairs and maintenance of facilities and building systems, including related waste removal.

Pest Control Services

FM administered contracts for architectural, engineering and construction services.

Scholarship Allowance Credit-Undergraduate

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.

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.
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.

<table>
<thead>
<tr>
<th>Object Code</th>
<th>Title</th>
<th>Description</th>
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<th>Subcategory</th>
<th>Commodity Codes</th>
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<tr>
<td>7779</td>
<td>Graduate aid and scholarships</td>
<td>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.</td>
<td>Financial Aid and Scholarships</td>
<td>Financial Aid and Scholarships</td>
<td>51100D: Graduate aid and fellowship</td>
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</tbody>
</table>

8125 Non-Inventorial Medical Equipment - less than $5,000 per unit

8010 Health and Medical Care Materials and Supplies

3910 Credit Recharges Bank Fee Reimbursement/Wires B&FS use only

3920 Credit Recharges West Campus Rental Reimbursement

3940 Credit Recharges Campus Support Recharge

7395 Departmental Recharge Income

3950 Credit Recharges Tech Infrastructure Recharge

3960 Credit Recharges Campus Agency

3982 Athletics Credit Recharges-Marketing

3983 Athletics Credit Recharge-Game Management

3984 Athletics Credit Recharge-GFund Raising

3900 Credit Recharges not specifically identified elsewhere Only for credits to the accounts of recharging units - used with sub 9 only.

2300 University Garage Debit Recharges Transportation Services recharges only.

7150 Building Maintenance Recharge Repairs, alterations and maintenance recharged through FM interdepartmental work orders.

4160 Telecom Recharge Technician Labor Recharge from ETS/Comm Serve

7280 Services - Department Recharge Charges from approved campus recharge units (local and systemwide). Used with code 3900.
<table>
<thead>
<tr>
<th>Object Code</th>
<th>Title</th>
<th>Description</th>
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<th>Subcategory</th>
<th>Commodity Codes</th>
<th>CCOA Account &amp; Title</th>
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<td>4165</td>
<td>Telecom Recharge Materials</td>
<td>Recharge from ETS/Comm Serve</td>
<td>Recharge Sales &amp; Services</td>
<td>Internal Recharge Debits</td>
<td>77000D: Internal recharge debit</td>
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<tr>
<td>7282</td>
<td>Athletics Recharge-</td>
<td>Recharge from ETS/Comm Serve</td>
<td>Recharge Sales &amp; Services</td>
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<td>Marketing</td>
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<td>9600</td>
<td>Fabrication Cost</td>
<td>Recharge DEBIT - Campus Support Debits</td>
<td>Recharge Sales &amp; Services</td>
<td>Internal Recharge Debits</td>
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<td>3740</td>
<td>Campus Support Debit</td>
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<td>4170</td>
<td>Telecom Recharge Rentals</td>
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<tr>
<td>7283</td>
<td>Athletics Recharge-Game</td>
<td>Recharge from ETS/Comm Serve</td>
<td>Recharge Sales &amp; Services</td>
<td>Internal Recharge Debits</td>
<td>77000D: Internal recharge debit</td>
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<td>Management</td>
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<td>4180</td>
<td>Vendor Maintenance</td>
<td>Recharge from ETS/Comm Serve</td>
<td>Recharge Sales &amp; Services</td>
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<td>Athletics Recharge-</td>
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<td>77000D: Internal recharge debit</td>
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<td></td>
<td>Gfund Raising</td>
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<tr>
<td>7295</td>
<td>On-Campus Work-Study</td>
<td>Recharge from ETS/Comm Serve</td>
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<td>Internal Recharge Debits</td>
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<td></td>
<td>Surcharge</td>
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<td>7455</td>
<td>Extension Tuition</td>
<td>Recharge from ETS/Comm Serve</td>
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<td>8021</td>
<td>Chemicals-Recharged</td>
<td>Recharge from ETS/Comm Serve</td>
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<tr>
<td>3901</td>
<td>Advertising Recharge</td>
<td>Recharge DEBIT - UCEN Bookstore Gateway</td>
<td>Recharge Sales &amp; Services</td>
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<td>77000D: Internal recharge debit</td>
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<td></td>
<td>Debit Recharges</td>
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<tr>
<td>4110</td>
<td>Phone Services</td>
<td>Recharge from ETS/Comm Serve</td>
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<td>Internal Recharge Debits</td>
<td>77000D: Internal recharge debit</td>
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<tr>
<td>5500</td>
<td>Rental of Equip-Interdept</td>
<td>Recharge from ETS/Comm Serve</td>
<td>Recharge Sales &amp; Services</td>
<td>Internal Recharge Debits</td>
<td>77000D: Internal recharge debit</td>
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<td>3902</td>
<td>Social Activity&amp;Ent Debit</td>
<td>Recharge from ETS/Comm Serve</td>
<td>Recharge Sales &amp; Services</td>
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<td>3903</td>
<td>F&amp;A Utilities Recharge</td>
<td>Recharge from ETS/Comm Serve</td>
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<td>Debit Recharges</td>
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<tr>
<td>4120</td>
<td>Local Calls</td>
<td>Recharge from ETS/Comm Serve</td>
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<td>5000</td>
<td>Rental of Space-On-Campus</td>
<td>Recharge from ETS/Comm Serve</td>
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<td>Instructional A/V Equipment</td>
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<td>F&amp;A Copy Debit Recharges</td>
<td>Recharge from ETS/Comm Serve</td>
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<td>7327</td>
<td>Game Expenses</td>
<td>Recharge from ETS/Comm Serve</td>
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<td>7610</td>
<td>Computing &amp; DP Administration</td>
<td>Administration (includes system development, maintenance) for use by organized systems units - interdepartmental recharge only.</td>
<td>Recharge Sales &amp; Services</td>
<td>Internal Recharge Debits</td>
<td>77000D: Internal recharge debit</td>
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<td>3905</td>
<td>Debit Recharges not</td>
<td>For use by recharge units to charge campus for goods and services</td>
<td>Recharge Sales &amp; Services</td>
<td>Internal Recharge Debits</td>
<td>77000D: Internal recharge debit</td>
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<td>specifically identified elsewhere</td>
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<td>4130</td>
<td>Phone One-Time Charges</td>
<td>Recharge from ETS/Comm Serve</td>
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<td>Internal Recharge Debits</td>
<td>77000D: Internal recharge debit</td>
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<td>2016</td>
<td>Travel – Participant Support Recharges</td>
<td>Must conform to Participant Support rules—see object code 7215. Use only for departmental recharge operations.</td>
<td>Recharge Sales &amp; Services</td>
<td>Internal Recharge Debits</td>
<td>77000D: Internal recharge debit</td>
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<tr>
<td>3906</td>
<td>F&amp;A Supplies Debit Recharges</td>
<td>Recharge DEBIT - UCEN Bookstore Gateway</td>
<td>Recharge Sales &amp; Services</td>
<td>Internal Recharge Debits</td>
<td>77000D: Internal recharge debit</td>
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<td>4135</td>
<td>Other Phone Charges</td>
<td>Includes late charges, and surcharges</td>
<td>Recharge Sales &amp; Services</td>
<td>Internal Recharge Debits</td>
<td>77000D: Internal recharge debit</td>
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<td>3907</td>
<td>Non-Cash Awards-Gifts Debit Recharges</td>
<td>Recharge DEBIT - UCEN Bookstore Gateway</td>
<td>Recharge Sales &amp; Services</td>
<td>Internal Recharge Debits</td>
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<td>4140</td>
<td>Telecom Recharge Voice Mail</td>
<td>Recharge from ETS/Comm Serve</td>
<td>Recharge Sales &amp; Services</td>
<td>Internal Recharge Debits</td>
<td>77000D: Internal recharge debit</td>
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<td>5200</td>
<td>Utility Services-FM Recharge</td>
<td>Recharge Sales &amp; Services</td>
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<td>IT and Communications Services</td>
<td>53420D: Telecommunications</td>
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<tr>
<td>4145</td>
<td>Other Data Charges</td>
<td>Recharge Sales &amp; Services</td>
<td>Internal Recharge Debits</td>
<td>IT and Communications Services</td>
<td>53420D: Telecommunications</td>
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<td>4150</td>
<td>Cellular Telephone Charges</td>
<td>Recharge Sales &amp; Services</td>
<td>Internal Recharge Debits</td>
<td>IT and Communications Services</td>
<td>53420D: Telecommunications</td>
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<td>4155</td>
<td>Cable Television, Satellite TV</td>
<td>Recharge Sales &amp; Services</td>
<td>Internal Recharge Debits</td>
<td>IT and Communications Services</td>
<td>53420D: Telecommunications</td>
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<tr>
<td>7185</td>
<td>Computing/Cloud Services</td>
<td>Recharge Sales &amp; Services</td>
<td>Internal Recharge Debits</td>
<td>IT and Communications Services</td>
<td>53420D: IT accessories and peripherals</td>
<td></td>
</tr>
<tr>
<td>8130</td>
<td>Non-Inventorial IT accessories and peripherals and Instructional Equipment - less than $5,000 per unit</td>
<td>Recharge Sales &amp; Services</td>
<td>Internal Recharge Debits</td>
<td>IT and Communications Services</td>
<td>53420D: IT accessories and peripherals</td>
<td></td>
</tr>
<tr>
<td>8100</td>
<td>Non-Inventorial Computers and Network Infrastructure - less than $5,000 per unit</td>
<td>Recharge Sales &amp; Services</td>
<td>Internal Recharge Debits</td>
<td>IT and Communications Services</td>
<td>53420D: Computers and network infrastructure</td>
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<tr>
<td>8001</td>
<td>Raw Food-COS Campus Dining Purchases</td>
<td>Recharge Sales &amp; Services</td>
<td>Internal Recharge Debits</td>
<td>IT and Communications Services</td>
<td>53420D: Computers and network infrastructure</td>
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<tr>
<td>8002</td>
<td>Bookstore Cost of Goods</td>
<td>Recharge Sales &amp; Services</td>
<td>Internal Recharge Debits</td>
<td>IT and Communications Services</td>
<td>53420D: Computers and network infrastructure</td>
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<tr>
<td>8181</td>
<td>UCEN Sales Tax (for recharge sales)</td>
<td>Supplies</td>
<td>Items for Resale</td>
<td></td>
<td>31000000, 39000000, 41000000, 43000000</td>
<td>52210D: Bookstore items for resale</td>
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<tr>
<td>8120</td>
<td>Non-Inventorial Scientific Equipment - less than $5,000 per unit</td>
<td>Supplies</td>
<td>Laboratory Supplies</td>
<td></td>
<td>52240D: Laboratory supplies</td>
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<tr>
<td>7210</td>
<td>Overhead Exempt Portion of Genomic Arrays</td>
<td>Supplies</td>
<td>Laboratory Supplies</td>
<td></td>
<td>52240D: Laboratory supplies</td>
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<tr>
<td>8020</td>
<td>Laboratory Chemicals - Organic &amp; Inorganic</td>
<td>Supplies</td>
<td>Laboratory Supplies</td>
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<td>52240D: Laboratory supplies</td>
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<tr>
<td>8040</td>
<td>Laboratory Supplies</td>
<td>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</td>
<td>Supplies</td>
<td>Laboratory Supplies</td>
<td>27000000, 41000000</td>
<td>52240D: Laboratory supplies</td>
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<td>8060</td>
<td>Lab Animals/Feed</td>
<td>Supplies</td>
<td>Laboratory Supplies</td>
<td>10000000</td>
<td>52250D: Printed items and other classroom teaching aides</td>
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<tr>
<td>7740</td>
<td>Medical Services &amp; Patient Care</td>
<td>Services &amp; Other Operating Expenses</td>
<td>Medical Services</td>
<td></td>
<td>53510D: Purchased medical services</td>
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<tr>
<td>7250</td>
<td>Business meeting expense</td>
<td>Services &amp; Other Operating Expenses</td>
<td>Meetings, Training, and Conferences</td>
<td>80000000, 90000000</td>
<td>53650D: Business meeting expense</td>
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<tr>
<td>7215</td>
<td>Participant Support-General (Not Valid with Sub 3)</td>
<td>Services &amp; Other Operating Expenses</td>
<td>Meetings, Training, and Conferences</td>
<td>86000000, 90000000</td>
<td>53670D: Conferences and training</td>
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<tr>
<td>7450</td>
<td>Training Services &amp; Employee Development</td>
<td>Non-IAP expenses; includes webinars. Records expenses for attending training activities</td>
<td>Services &amp; Other Operating Expenses</td>
<td>Meetings, Training, and Conferences</td>
<td>86000000</td>
<td>53670D: Conferences and training</td>
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<tr>
<td>7900</td>
<td>Honoraria-Non UC Employee</td>
<td>Services &amp; Other Operating Expenses</td>
<td>Meetings, Training, and Conferences</td>
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<td>53660D: Honorarium payments</td>
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<tr>
<td>2100</td>
<td>Conference &amp; Registration Fees</td>
<td>Records fees for attending conferences or training activities; includes fees for symposia, workshops, societal meetings, retreats</td>
<td>Services &amp; Other Operating Expenses</td>
<td>Meetings, Training, and Conferences</td>
<td>90000000</td>
<td>53670D: Conferences and training</td>
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<tr>
<td>8004</td>
<td>Bottled Drinking Water</td>
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<td>Supplies</td>
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<td>52220D: Office and administrative supplies</td>
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<td>8140</td>
<td>Office Supplies</td>
<td>Typically Facilities &amp; Administrative cost</td>
<td>Supplies</td>
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<td>52220D: Office and administrative supplies</td>
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<tr>
<td>8015</td>
<td>Reproduction/Copy Supplies</td>
<td>In-house copier supply costs: toner, fuser, paper, etc. Use 6050 for printing from outside sources -- Typically Facilities &amp; Administrative cost</td>
<td>Supplies</td>
<td></td>
<td>52220D: Office and administrative supplies</td>
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<tr>
<td>4400</td>
<td>First Class Mail</td>
<td></td>
<td>Supplies</td>
<td></td>
<td>52220D: Office and administrative supplies</td>
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<tr>
<td>4440</td>
<td>Foreign Mail</td>
<td></td>
<td>Supplies</td>
<td></td>
<td>52220D: Office and administrative supplies</td>
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<tr>
<td>4450</td>
<td>Commercial Courier (Trackable)</td>
<td>FedEx, UPS, DHL, etc.</td>
<td>Supplies</td>
<td></td>
<td>52220D: Office and administrative supplies</td>
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<tr>
<td>4490</td>
<td>Mail Services- Miscellaneous</td>
<td></td>
<td>Supplies</td>
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<td>52220D: Office and administrative supplies</td>
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<tr>
<td>7800</td>
<td>Nonoperating Expenses</td>
<td>B&amp;FS use only</td>
<td>Other Nonoperating Expense</td>
<td></td>
<td>58000D: Other Non-Operating Expenses</td>
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<tr>
<td>7240</td>
<td>Performance Fees &amp; Royalty expense</td>
<td>Speakers, performers who do not meet the honoraria criteria. Royalty payments to performers.</td>
<td>Services &amp; Other Operating Expenses</td>
<td>Other Operating Expenses</td>
<td>90000000</td>
<td>53920D: Royalties</td>
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<tr>
<td>3000</td>
<td>Freight</td>
<td>Freight and shipping charges paid by campus - normally outgoing shipping. This is not postage. Should not be used for freight on inventorit items - use 9000 - 9999 series</td>
<td>Services &amp; Other Operating Expenses</td>
<td>Other Operating Expenses</td>
<td>78000000</td>
<td>53910D: Freight</td>
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<tr>
<td>7398</td>
<td>Bad Debt Expense</td>
<td>B&amp;FS use only</td>
<td>Services &amp; Other Operating Expenses</td>
<td>Other Operating Expenses</td>
<td>53900D: Bad debt expense</td>
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<tr>
<td>7220</td>
<td>Memberships &amp; Subscriptions- Federally Allowable</td>
<td>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.</td>
<td>Services &amp; Other Operating Expenses</td>
<td>Other Operating Expenses</td>
<td>94000000</td>
<td>52260D: Subscriptions and memberships - federally chargeable</td>
</tr>
<tr>
<td>6000</td>
<td>Publication Printing Costs</td>
<td>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.</td>
<td>Services &amp; Other Operating Expenses</td>
<td>Other Operating Expenses</td>
<td>45000000, 55000000, 82000000</td>
<td>53900D: Printing and reproduction services</td>
</tr>
<tr>
<td>6050</td>
<td>Printing and Reproduction Services</td>
<td></td>
<td>Services &amp; Other Operating Expenses</td>
<td>Other Operating Expenses</td>
<td>82000000</td>
<td>53900D: Printing and reproduction services</td>
</tr>
<tr>
<td>7580</td>
<td>UCOP Assessment Fee</td>
<td></td>
<td>Services &amp; Other Operating Expenses</td>
<td>Other Operating Expenses</td>
<td>75030D: UCOP assessment fee</td>
<td></td>
</tr>
<tr>
<td>Object Code</td>
<td>Title</td>
<td>Description</td>
<td>Category</td>
<td>Subcategory</td>
<td>Commodity Codes</td>
<td></td>
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<td></td>
</tr>
<tr>
<td>7720</td>
<td>Memberships/Subscriptions - Unallowable charges to Federal awards</td>
<td>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.</td>
<td>Services &amp; Other Operating Expenses</td>
<td>Other Operating Expenses</td>
<td>94000000 Subscriptions and memberships - federally unchargeable</td>
<td></td>
</tr>
<tr>
<td>8003</td>
<td>Employee Wearing Apparel (non-laboratory)</td>
<td>Uniforms, footwear, protective clothing. Use 8040 for lab wear.</td>
<td>Supplies</td>
<td>Other Supplies</td>
<td>52280D: Employee wearing apparel</td>
<td></td>
</tr>
<tr>
<td>8006</td>
<td>Other Apparel (Non-Employee)</td>
<td></td>
<td>Supplies</td>
<td>Other Supplies</td>
<td>52320D: Other non-medical supplies</td>
<td></td>
</tr>
<tr>
<td>8135</td>
<td>Other Non-Inventorial Equipment - less than $5,000 per unit</td>
<td>Including Art &amp; Musical Instruments, Sports Equipment</td>
<td>Supplies</td>
<td>Other Supplies</td>
<td>52310D: Other minor equipment</td>
<td></td>
</tr>
<tr>
<td>8160</td>
<td>Cleaning Supplies</td>
<td></td>
<td>Supplies</td>
<td>Other Supplies</td>
<td>52290D: Cleaning supplies</td>
<td></td>
</tr>
<tr>
<td>8000</td>
<td>Supplies &amp; Materials - Other</td>
<td></td>
<td>Supplies</td>
<td>Other Supplies</td>
<td>52320D: Other non-medical supplies</td>
<td></td>
</tr>
<tr>
<td>8115</td>
<td>Non-Inventorial Motor Vehicles and Boats - less than $5,000 per unit</td>
<td></td>
<td>Supplies</td>
<td>Physical Plant, Manufacturing, and Furnishing Materials</td>
<td>52230D: Physical plant, manufacturing, and furnishing materials</td>
<td></td>
</tr>
<tr>
<td>8105</td>
<td>Non-Inventorial Plant, Industrial, Grounds, Custodial and Household Equipment and Furniture - less than $5,000 per unit</td>
<td>Including Furniture, Kitchen, Custodial, and Housekeeping Equipment, Mowers and Landscaping Equipment, Engines, Pumps and Valves (non-scientific)</td>
<td>Supplies</td>
<td>Physical Plant, Manufacturing, and Furnishing Materials</td>
<td>52230D: Physical plant, manufacturing, and furnishing materials</td>
<td></td>
</tr>
<tr>
<td>Object Code</td>
<td>Title</td>
<td>Description</td>
<td>Category</td>
<td>Subcategory</td>
<td>Commodity Codes</td>
<td>CCOA Account &amp; Title</td>
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</tr>
<tr>
<td>6200</td>
<td>Books &amp; Printed Materials</td>
<td>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.</td>
<td>Supplies</td>
<td>Printed Items and other Classroom Teaching Aides</td>
<td>55000000</td>
<td>52250D: Printed items and other classroom teaching aides</td>
</tr>
<tr>
<td>6210</td>
<td>Reprints</td>
<td>From academic journals/publishers.</td>
<td>Supplies</td>
<td>Printed Items and other Classroom Teaching Aides</td>
<td>55000000</td>
<td>52250D: Printed items and other classroom teaching aides</td>
</tr>
<tr>
<td>1100</td>
<td>Staff Wages</td>
<td></td>
<td>Salaries and Wages</td>
<td>Salaries and Wages</td>
<td>50100D: Non-academic salaries and wages</td>
<td></td>
</tr>
<tr>
<td>1115</td>
<td>Perquisite-Staff</td>
<td></td>
<td>Salaries and Wages</td>
<td>Salaries and Wages</td>
<td>50100D: Non-academic salaries and wages</td>
<td></td>
</tr>
<tr>
<td>1200</td>
<td>Sabbatical Leave in Residence</td>
<td></td>
<td>Salaries and Wages</td>
<td>Salaries and Wages</td>
<td>50000D: Academic salaries and wages</td>
<td></td>
</tr>
<tr>
<td>1300</td>
<td>Sabbatical Leave Not in Residence</td>
<td></td>
<td>Salaries and Wages</td>
<td>Salaries and Wages</td>
<td>50000D: Academic salaries and wages</td>
<td></td>
</tr>
<tr>
<td>1620</td>
<td>Expenses-Salaries &amp; Wages-Involuntary</td>
<td></td>
<td>Salaries and Wages</td>
<td>Salaries and Wages</td>
<td>50000D: Non-academic salaries and wages</td>
<td></td>
</tr>
<tr>
<td>1700</td>
<td>Compens Earned But Not Paid</td>
<td></td>
<td>Salaries and Wages</td>
<td>Salaries and Wages</td>
<td>50000D: Non-academic salaries and wages</td>
<td></td>
</tr>
<tr>
<td>1940</td>
<td>Salary Accrual</td>
<td>B&amp;FS use only</td>
<td>Salaries and Wages</td>
<td>Salaries and Wages</td>
<td>50400D: Salary Accrual</td>
<td></td>
</tr>
<tr>
<td>1960</td>
<td>Compensatory Time Accrual</td>
<td>B&amp;FS Use Only</td>
<td>Salaries and Wages</td>
<td>Salaries and Wages</td>
<td>50400D: Salary Accrual</td>
<td></td>
</tr>
<tr>
<td>1980</td>
<td>Elimination of Capitalized Salaries &amp; B&amp;FS Use Only</td>
<td></td>
<td>Salaries and Wages</td>
<td>Salaries and Wages</td>
<td>50450D: Elimination of capitalized salary and wages</td>
<td></td>
</tr>
<tr>
<td>7300</td>
<td>3rd Party Costs Excluded from Overhead</td>
<td>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 &quot;Modified Direct Cost Totals&quot; 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.</td>
<td>Services &amp; Other Operating Expenses</td>
<td>Sub-contract Services</td>
<td>53310D: Expense in Excess of $25K on Sub-contract</td>
<td></td>
</tr>
<tr>
<td>7305</td>
<td>3rd Party Costs Included in Overhead</td>
<td>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.</td>
<td>Services &amp; Other Operating Expenses</td>
<td>Sub-contract Services</td>
<td>53300D: First $25K of Sub-contract</td>
<td></td>
</tr>
<tr>
<td>2900</td>
<td>Travel - Domestic Out of State</td>
<td>For domestic reimbursable travel expenses including meals, hotel, airfare, car rental, mileage, and ground transportation outside of California</td>
<td>Services &amp; Other Operating Expenses</td>
<td>Travel &amp; Transit</td>
<td>53600D: Travel and transit</td>
<td></td>
</tr>
<tr>
<td>2902</td>
<td>Travel - Foreign</td>
<td>Non-US Travel</td>
<td>Services &amp; Other Operating Expenses</td>
<td>Travel &amp; Transit</td>
<td>53600D: Travel and transit</td>
<td></td>
</tr>
<tr>
<td>2000</td>
<td>Travel - California</td>
<td>Records domestic reimbursable travel expenses including meals, hotel, airfare, car rental, mileage, and ground transportation within California</td>
<td>Services &amp; Other Operating Expenses</td>
<td>Travel &amp; Transit</td>
<td>53600D: Travel and transit</td>
<td></td>
</tr>
<tr>
<td>Object Code</td>
<td>Title</td>
<td>Description</td>
<td>Category</td>
<td>Subcategory</td>
<td>Commodity Codes</td>
<td>CCOA Account &amp; Title</td>
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</tr>
<tr>
<td>2015</td>
<td>Travel – Participant Support</td>
<td>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 &amp; grants.</td>
<td>Services &amp; Other Operating Expenses</td>
<td>Travel &amp; Transit</td>
<td>90000000</td>
<td>53600D: Travel and transit</td>
</tr>
<tr>
<td>5205</td>
<td>Utilities maintenance and repair</td>
<td>Records payments to external service providers for maintenance and upkeep of utilities delivery system (for example, steam tunnel maintenance).</td>
<td>Utilities</td>
<td>Utilities</td>
<td>55000D</td>
<td>Utilities maintenance and repair</td>
</tr>
<tr>
<td>5210</td>
<td>Electricity-Utilities Purchase</td>
<td>Records the cost of Electricity paid to external providers</td>
<td>Utilities</td>
<td>Utilities</td>
<td>83000000</td>
<td>55020D: Electricity</td>
</tr>
<tr>
<td>5220</td>
<td>Water-Util Purchase</td>
<td>Records the cost of Water paid to external suppliers</td>
<td>Utilities</td>
<td>Utilities</td>
<td>83000000</td>
<td>55030D: Water and sewer</td>
</tr>
<tr>
<td>5230</td>
<td>Natural Gas-Utilities Purchase</td>
<td>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</td>
<td>Utilities</td>
<td>Utilities</td>
<td>83000000</td>
<td>55010D: Natural gas</td>
</tr>
<tr>
<td>5260</td>
<td>Propane/Butane-Util Purchase</td>
<td></td>
<td>Utilities</td>
<td>Utilities</td>
<td>83000000</td>
<td>55040D: Utilities - Other</td>
</tr>
<tr>
<td>5270</td>
<td>Sewer</td>
<td>Records the cost of Sewer paid to external suppliers</td>
<td>Utilities</td>
<td>Utilities</td>
<td>76000000, 8300000</td>
<td>55030D: Water and sewer</td>
</tr>
</tbody>
</table>