## Importance of object codes:
All expenditures for financial statement reporting are grouped by object codes, both at the campus level and the system wide level. UCSB sends UC Office of the President all of our expenditures by object code every month. UCSB's object codes roll up to UCOP's object codes. Please note that using object codes that are not included in this listing will cause the transaction to not be uploaded to the General Ledger.

## Purpose of object codes:
This code is used for the natural classification of expenditures by object; i.e., it identifies that which is received in return for the expenditures. It is therefore similar in purpose to the subaccount code; however, the object code provides a more detailed breakdown than the subaccount code. Also, while the subaccount code is used primarily in the preparation and control of budgets, the object code is used to accumulate expenditures for the annual financial report and for special studies of expenditures. Every financial entry to expenditure accounts must have an object code.

---

### UCSB Object Code Listing

**Updated August 2020**

### 1000 - 1999 Payroll Expense Section (Subs 0, 1, or 2 only)

<table>
<thead>
<tr>
<th>UCSB Object Code #</th>
<th>UCSB Object Code Title</th>
<th>UCSB Additional Notes</th>
<th>Commodity Codes</th>
</tr>
</thead>
<tbody>
<tr>
<td>1000</td>
<td>Academic Wages</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1100</td>
<td>Staff Wages</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1115</td>
<td>Perquisite-Staff</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1180</td>
<td>SRDP Award Funding</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1200</td>
<td>Sabbatical Leave in Residence</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1300</td>
<td>Sabbatical Leave Not in Residence</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1620</td>
<td>Termination Benefits Expenses-Salaries &amp; Wages</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1700</td>
<td>Compens Earned But Not Paid</td>
<td>B&amp;FS use only</td>
<td></td>
</tr>
<tr>
<td>1940</td>
<td>Salary Accrual</td>
<td>B&amp;FS use only</td>
<td></td>
</tr>
<tr>
<td>1950</td>
<td>Vacation Accrual</td>
<td>B&amp;FS use only</td>
<td></td>
</tr>
<tr>
<td>1960</td>
<td>Compensatory Time Accrual</td>
<td>B&amp;FS use only</td>
<td>900000000</td>
</tr>
<tr>
<td>1980</td>
<td>Elimination of Capitalized Salaries &amp; Wages</td>
<td>B&amp;FS use only</td>
<td></td>
</tr>
</tbody>
</table>

### 2000 - 2999 Travel Expense Section (Subs 3, 5, or 7)

<table>
<thead>
<tr>
<th>UCSB Object Code #</th>
<th>UCSB Object Code Title</th>
<th>UCSB Additional Notes</th>
<th>Commodity Codes</th>
</tr>
</thead>
<tbody>
<tr>
<td>2000</td>
<td>Travel</td>
<td>Use for travel expenses not defined below</td>
<td>900000000</td>
</tr>
<tr>
<td>2015</td>
<td>Travel – Participant Support</td>
<td>Must conform to Participant Support rules—see object code 7215</td>
<td></td>
</tr>
<tr>
<td>2016</td>
<td>Travel – Participant Support Recharge Debit</td>
<td>Must conform to Participant Support rules—see object code 7215. Use only for departmental recharge operations.</td>
<td></td>
</tr>
<tr>
<td>2024</td>
<td>Recruiting Travel</td>
<td></td>
<td>900000000</td>
</tr>
<tr>
<td>2025</td>
<td>Team Travel</td>
<td></td>
<td>900000000</td>
</tr>
<tr>
<td>2031</td>
<td>Band/Cheer Travel</td>
<td></td>
<td>900000000</td>
</tr>
<tr>
<td>2100</td>
<td>Conference &amp; Registration Fees</td>
<td>Includes fees for symposia, workshops, societal meetings, retreats</td>
<td>900000000</td>
</tr>
<tr>
<td>2300</td>
<td>University Garage Charges</td>
<td>Transportation Services charges only.</td>
<td></td>
</tr>
<tr>
<td>2700</td>
<td>Removal &amp; Moving Expense</td>
<td>Also use for moving expenses covered by Purchase Order.</td>
<td>900000000</td>
</tr>
<tr>
<td>2010</td>
<td>Travel-User Defined</td>
<td>Use 2000 for all travel, 2100 for conference and registration fees.</td>
<td>900000000</td>
</tr>
<tr>
<td>2011</td>
<td>Travel-User Defined</td>
<td>Use 2000 for all travel, 2100 for conference and registration fees.</td>
<td>900000000</td>
</tr>
<tr>
<td>2900</td>
<td>Travel-User Defined</td>
<td>Use 2000 for all travel, 2100 for conference and registration fees.</td>
<td>900000000</td>
</tr>
<tr>
<td>2901</td>
<td>Travel-User Defined</td>
<td>Use 2000 for all travel, 2100 for conference and registration fees.</td>
<td>900000000</td>
</tr>
<tr>
<td>2902</td>
<td>Travel-User Defined</td>
<td>Use 2000 for all travel, 2100 for conference and registration fees.</td>
<td>900000000</td>
</tr>
<tr>
<td>2910</td>
<td>Travel-User Defined</td>
<td>Use 2000 for all travel, 2100 for conference and registration fees.</td>
<td>900000000</td>
</tr>
</tbody>
</table>

### 3000 - 3999 Freight, Indirect Cost, Recharges Section (Subs 3, 5, 7, 9, or Y; Sub 9 used with 3900 only; Sub Y used with 3800 only)

<table>
<thead>
<tr>
<th>UCSB Object Code #</th>
<th>UCSB Object Code Title</th>
<th>UCSB Additional Notes</th>
<th>Commodity Codes</th>
</tr>
</thead>
<tbody>
<tr>
<td>3000</td>
<td>Freight</td>
<td>Freight and shipping charges paid by campus - normally outgoing shipping. Should not be used for freight on inventorial items - use 9000 - 9999 series</td>
<td>78000000</td>
</tr>
<tr>
<td>3700</td>
<td>UNEX Admin Exp</td>
<td>University Extension administrative expense - indirect cost recharge</td>
<td></td>
</tr>
<tr>
<td>3740</td>
<td>Campus Support</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Code</td>
<td>Description</td>
<td></td>
<td></td>
</tr>
<tr>
<td>-------</td>
<td>---------------------------------------------------------</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3750</td>
<td>Technology Infrastructure Fee</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3800</td>
<td>Overhead-Contract &amp; Grant</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3850</td>
<td>Elimination Non-Report Expenses</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3900</td>
<td>Recharges</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3901</td>
<td>Advertising Recharge</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3902</td>
<td>Social Activity&amp;Ent Recharge</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3903</td>
<td>F&amp;A Utilities Recharge</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3904</td>
<td>F&amp;A Copy Recharges</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3905</td>
<td>Recharges-Debit Transactions</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3906</td>
<td>F&amp;A Supplies Recharge</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3907</td>
<td>Non-Cash Awards-Gifts Recharge</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3910</td>
<td>Bank Fee Reimbursement/Wires</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3915</td>
<td>Special Handling Fees</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3920</td>
<td>West Campus Rental Reimbursement</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3940</td>
<td>Campus Support Recharge</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3950</td>
<td>Tech Infrastructure Recharge</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3960</td>
<td>Campus Agency Recharge-Income</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3981</td>
<td>UCOP Assessment Credit</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3983</td>
<td>Athletics Recharge-Game Management</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### 4000 - 4999 Communication, Postage, Delivery Expenses Section (Subs 3, 5, or 7)

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>4100</td>
<td>Telephone Charges-Various</td>
</tr>
<tr>
<td>4110</td>
<td>Phone Services</td>
</tr>
<tr>
<td>4111</td>
<td>Two Way Radio Maintenance</td>
</tr>
<tr>
<td>4120</td>
<td>Local Calls</td>
</tr>
<tr>
<td>4125</td>
<td>Toll Calls</td>
</tr>
<tr>
<td>4130</td>
<td>Phone One-Time Charges</td>
</tr>
<tr>
<td>4135</td>
<td>Other Phone Charges</td>
</tr>
<tr>
<td>4140</td>
<td>Telecom Recharge Voice Mail</td>
</tr>
<tr>
<td>4145</td>
<td>Other Data Charges</td>
</tr>
<tr>
<td>4150</td>
<td>Cellular Telephone Charges</td>
</tr>
<tr>
<td>4155</td>
<td>Cable Television, Satellite TV</td>
</tr>
<tr>
<td>4160</td>
<td>Telecom Recharge Technician Labor</td>
</tr>
<tr>
<td>4165</td>
<td>Telecom Recharge Materials</td>
</tr>
<tr>
<td>4170</td>
<td>Telecom Recharge Rentals</td>
</tr>
<tr>
<td>4180</td>
<td>Vendor Maintenance</td>
</tr>
<tr>
<td>4400</td>
<td>First Class Mail</td>
</tr>
<tr>
<td>4440</td>
<td>Foreign Mail</td>
</tr>
<tr>
<td>4450</td>
<td>Commercial Courier (Trackable)</td>
</tr>
<tr>
<td>4490</td>
<td>Mail Services-Miscellaneous</td>
</tr>
</tbody>
</table>
### 5000 - 5999 Rents, Utilities Expense Section (Subs 3, 5, or 7)

<table>
<thead>
<tr>
<th>Object Code #</th>
<th>Title</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>5000</td>
<td>Rental of Space-On Campus</td>
<td>Recharges for space or facilities on campus</td>
</tr>
<tr>
<td>5100</td>
<td>Rental of Space-Off Campus (charges excluded from overhead)</td>
<td>Rental/lease of space for facilities off-campus. Does not apply to room rental for special events, conference/workshop rentals, cylinder rentals or hotel room rentals. See 5150 and 5300</td>
</tr>
<tr>
<td>5150</td>
<td>Rental for Events-Off Campus</td>
<td>Classroom rental, conference rooms, booths off site. When renting locations for university business off Campus. Not to be used for University locations</td>
</tr>
<tr>
<td>5200</td>
<td>Utility Services-FM Recharge</td>
<td></td>
</tr>
<tr>
<td>5210</td>
<td>Electricity-Utilities Purchase</td>
<td></td>
</tr>
<tr>
<td>5220</td>
<td>Water-Util Purchase</td>
<td></td>
</tr>
<tr>
<td>5230</td>
<td>Natural Gas-Utilities Purchase</td>
<td></td>
</tr>
<tr>
<td>5250</td>
<td>Oil-Utilities Purchase</td>
<td></td>
</tr>
<tr>
<td>5260</td>
<td>Propane/Butane-Util Purchase</td>
<td></td>
</tr>
<tr>
<td>5270</td>
<td>Sewer</td>
<td>83000000</td>
</tr>
<tr>
<td>5272</td>
<td>Refuse Disposal</td>
<td>83000000</td>
</tr>
<tr>
<td>5274</td>
<td>Recycle</td>
<td>76000000</td>
</tr>
<tr>
<td>5275</td>
<td>Hazardous Waste Disposal</td>
<td></td>
</tr>
<tr>
<td>5300</td>
<td>Rental of Equipment-Other</td>
<td>From outside vendors. No purchase option. See 5400, 8080</td>
</tr>
<tr>
<td>5301</td>
<td>User Defined-Equipment Rentals</td>
<td>Same as 5300. May be used to categorize costs of this type.</td>
</tr>
<tr>
<td>5303</td>
<td>User Defined-Equipment Rentals</td>
<td>Same as 5300. May be used to categorize costs of this type.</td>
</tr>
<tr>
<td>5305</td>
<td>Rental of Copy Equipment</td>
<td></td>
</tr>
<tr>
<td>5310</td>
<td>Lease w/ Purchase Option-Computer</td>
<td>Cancelable leases with purchase options</td>
</tr>
<tr>
<td>5320</td>
<td>Software Rental/Site Licenses</td>
<td>For general campus use.</td>
</tr>
<tr>
<td>5500</td>
<td>Rental of Equip-Interdept</td>
<td>On campus - interdepartmental recharge only.</td>
</tr>
<tr>
<td>5603</td>
<td>Capital Lease Other-Principal</td>
<td></td>
</tr>
<tr>
<td>5604</td>
<td>Capital Lease Other-Interest</td>
<td></td>
</tr>
</tbody>
</table>

### 6000 - 6999 Printing, Reproduction (Subs 3, 5, or 7); Use for Academic and Admin

<table>
<thead>
<tr>
<th>Object Code #</th>
<th>Title</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>6000</td>
<td>Printing of Publications</td>
<td></td>
</tr>
<tr>
<td>6050</td>
<td>Reproduction &amp; Photocopy</td>
<td>Use for outsourced services. Do not use for supplies, equipment. See 8015</td>
</tr>
<tr>
<td>6100</td>
<td>Printing of Forms/Stationary/Business Cards</td>
<td>82000000</td>
</tr>
<tr>
<td>6200</td>
<td>Library Books &amp; Library Materials</td>
<td>Non-inventorial collections</td>
</tr>
<tr>
<td>6210</td>
<td>Library Reprints</td>
<td>From academic journals/publishers.</td>
</tr>
<tr>
<td>6300</td>
<td>Library Book Binding</td>
<td></td>
</tr>
</tbody>
</table>

### 7000 - 7999 Services Expenditures Section (non-payroll) (Subs 3, 5, or 7; Sub 3 not valid with 7215, 7216 ,or 7217)

<table>
<thead>
<tr>
<th>Object Code #</th>
<th>Title</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>7100</td>
<td>Repairs &amp; Maintenance</td>
<td>Service, maintenance, painting and repair of buildings and related equipment (not from recharge operation).</td>
</tr>
<tr>
<td>7125</td>
<td>Construction Related Contracts</td>
<td>FM administered contracts for architectural, engineering and construction services.</td>
</tr>
<tr>
<td>7150</td>
<td>Building Maintenance Recharge</td>
<td>Repairs, alterations and maintenance recharged through FM interdepartmental work orders.</td>
</tr>
<tr>
<td>7170</td>
<td>Pollution Remediation Cost</td>
<td></td>
</tr>
<tr>
<td>7185</td>
<td>Software Support; IT Support; Web Support Services</td>
<td>Maintenance and support services; online platform services, including data storage services and hosting (including Dropbox)</td>
</tr>
<tr>
<td>Object Code</td>
<td>Description</td>
<td></td>
</tr>
<tr>
<td>-------------</td>
<td>-------------</td>
<td></td>
</tr>
<tr>
<td>7190</td>
<td>Greenhouse Gas Cap &amp; Tr Cost</td>
<td></td>
</tr>
<tr>
<td>7210</td>
<td>Overhead Exempt Portion of Genomic Arrays</td>
<td></td>
</tr>
<tr>
<td>7211</td>
<td>Intradepartment Transfer</td>
<td></td>
</tr>
<tr>
<td>7212</td>
<td>Carry Forward</td>
<td></td>
</tr>
<tr>
<td>7213</td>
<td>Outside Purchased Services</td>
<td></td>
</tr>
<tr>
<td>7214</td>
<td>Participant Support-General (Not Valid with Sub 3)</td>
<td></td>
</tr>
<tr>
<td>7215</td>
<td>Participant Support-Undergrad (Not Valid with Sub 3)</td>
<td></td>
</tr>
<tr>
<td>7216</td>
<td>Participant Support-Facilitators (charges excluded from overhead) (Not Valid with Sub 3)</td>
<td></td>
</tr>
<tr>
<td>7217</td>
<td>Memberships &amp; Subscriptions-Federally Allowable</td>
<td></td>
</tr>
<tr>
<td>7220</td>
<td>Sports Officials Fees</td>
<td></td>
</tr>
<tr>
<td>7221</td>
<td>Payments to Human Subjects</td>
<td></td>
</tr>
<tr>
<td>7222</td>
<td>Temporary Services</td>
<td></td>
</tr>
<tr>
<td>7223</td>
<td>Permits/Taxes/Fees</td>
<td></td>
</tr>
<tr>
<td>7224</td>
<td>Credit Card Fees</td>
<td></td>
</tr>
<tr>
<td>7225</td>
<td>Bank Fees</td>
<td></td>
</tr>
<tr>
<td>7226</td>
<td>Employment Visas</td>
<td></td>
</tr>
<tr>
<td>7227</td>
<td>Advertising-Federally Allowable</td>
<td></td>
</tr>
</tbody>
</table>

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. Use 7216 for payments to undergraduates.

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.

Program support payments to voluntary participants, such as teachers, (charges excluded from overhead) providing peer group facilitation under sponsored projects. Budgetary disclosure requirements in 7215 apply. 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.

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.
<table>
<thead>
<tr>
<th>Object Code</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>7235</td>
<td>Consultants</td>
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</tr>
<tr>
<td></td>
<td></td>
<td>72000000;</td>
</tr>
<tr>
<td></td>
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<td>86000000;</td>
</tr>
<tr>
<td></td>
<td></td>
<td>90000000</td>
</tr>
<tr>
<td>7240</td>
<td>Performance Fees</td>
<td>72000000</td>
</tr>
<tr>
<td></td>
<td></td>
<td>80000000</td>
</tr>
<tr>
<td></td>
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<tr>
<td></td>
<td></td>
<td>86000000</td>
</tr>
<tr>
<td>7250</td>
<td>Food-Business Meetings/Conferences</td>
<td>90000000</td>
</tr>
<tr>
<td>7255</td>
<td>Conferences-Credit Card Charges</td>
<td>84000000</td>
</tr>
<tr>
<td>7260</td>
<td>Service of Equipment</td>
<td>41000000;</td>
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<tr>
<td></td>
<td></td>
<td>81000000</td>
</tr>
<tr>
<td>7270</td>
<td>Depreciation</td>
<td>B&amp;FS use only</td>
</tr>
<tr>
<td>7275</td>
<td>Insurance</td>
<td>84000000</td>
</tr>
<tr>
<td>7280</td>
<td>Services - Department Recharge</td>
<td>B&amp;FS use only</td>
</tr>
<tr>
<td>7281</td>
<td>Special Handling Fees</td>
<td>B&amp;FS use only</td>
</tr>
<tr>
<td>7282</td>
<td>Athletics Recharge-Marketing</td>
<td>B&amp;FS use only</td>
</tr>
<tr>
<td>7283</td>
<td>Athletics Recharge-Game Management</td>
<td>B&amp;FS use only</td>
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<td>7284</td>
<td>Athletics Recharge-Gfund Raising</td>
<td>B&amp;FS use only</td>
</tr>
<tr>
<td>7295</td>
<td>On-Campus Work-Study Surcharge</td>
<td>B&amp;FS use only - Recharges to auxiliary units</td>
</tr>
<tr>
<td>7300</td>
<td>3rd Party Costs Excluded from Overhead</td>
<td>B&amp;FS use only</td>
</tr>
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<tr>
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<td>Fingerprinting &amp; Background Checks</td>
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<td>7315</td>
<td>Hippa Expenses - PA &amp; Rec Only</td>
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<td>7324</td>
<td>Recruiting Services</td>
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<tr>
<td>7327</td>
<td>Game Expenses</td>
<td>B&amp;FS use only</td>
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<tr>
<td>7350</td>
<td>User-Defined Services</td>
<td>B&amp;FS use only</td>
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<td>7351</td>
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<td>7352</td>
<td>Training Services</td>
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<td>7354</td>
<td>Outside Custodial Services</td>
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<td>7356</td>
<td>Tree Trimming Services</td>
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<td>Pest Control Services</td>
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<td>7373-7390</td>
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<td>7383</td>
<td>Tree Trimming Services</td>
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<td>7391</td>
<td>Water Treatment</td>
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<td>7393</td>
<td>Grounds Services</td>
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<td>7394</td>
<td>Security Services</td>
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<td>7395</td>
<td>Departmental Recharge Income</td>
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<td>7396</td>
<td>Environmental Testing Services</td>
<td>B&amp;FS use only</td>
</tr>
<tr>
<td>7397</td>
<td>Uniform / Protective Clothing Services</td>
<td>B&amp;FS use only</td>
</tr>
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<td>7398</td>
<td>Bad Debt Expense</td>
<td>B&amp;FS use only</td>
</tr>
<tr>
<td>7400</td>
<td>One MO Earn PD to Dep Dec Eml</td>
<td>B&amp;FS use only</td>
</tr>
<tr>
<td>7450</td>
<td>Employee Development</td>
<td>B&amp;FS use only</td>
</tr>
</tbody>
</table>

### Notes
- **Consultants**: Speakers, performers who do not meet the honoraria criteria. Royalty payments to performers.
- **Performance Fees**: Speakers, performers who do not meet the honoraria criteria. Royalty payments to performers.
- **Food Business Meetings/Conferences**: Food & Beverages for Business Meeting/Conferences: Food and beverage costs of University business meetings or conferences held primarily for the dissemination of technical information or of an administrative nature. NOT used for entertainment and social activity expenses. Must use 7750 for alcohol, social activities, entertainment.
- **Conferences-Credit Card Charges**: Service, maintenance and repair of office equipment, computers. Maintenance agreements for such.
- **Service of Equipment**: Service, maintenance and repair of office equipment, computers. Maintenance agreements for such.
- **Depreciation**: B&FS use only
- **Insurance**: B&FS use only
- **Services - Department Recharge**: Charges from approved campus recharge units (local and systemwide). Used with code 3900
- **Special Handling Fees**: B&FS use only
- **Athletics Recharge-Marketing**: B&FS use only
- **Athletics Recharge-Game Management**: B&FS use only
- **Athletics Recharge-Gfund Raising**: B&FS use only
- **On-Campus Work-Study Surcharge**: User department’s share of Financial Aid’s cost of administration.
- **Administrative Overhead**: B&FS use only - Recharges to auxiliary units
- **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.
- **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.
- **Fingerprinting & Background Checks**: Including TB test services
- **Hippa Expenses - PA & Rec Only**: Including TB test services
- **Game Expenses**: Announcers, scorekeepers, all other expenses for games
- **Outside Custodial Services**: Custodial support services such as laundry/supply delivery services, window cleaning, other specialty cleaning not done by FM.
- **User-Defined Services**: Landscaping services, pond cleaning, bike path cleaning (for tree trimming, see 7356).
- **Security Services**: Alarm service, life safety, fire watch, security camera monitoring
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>7455</td>
<td>Extension Tuition</td>
<td>Used for non UCSB students receiving non-service academic support.</td>
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<tr>
<td>7470</td>
<td>Student Prizes/Awards</td>
<td>Cash awards and prizes for past academic performance. Amounts are tax reportable.</td>
</tr>
<tr>
<td>7471</td>
<td>Miscellaneous Stipends</td>
<td>Payments to a High school student getting lab research experience. Not used for visiting scholars.</td>
</tr>
<tr>
<td>7500</td>
<td>Payment of UCRS Benefits</td>
<td>Administration (includes system development, maintenance) for use by organized systems units - interdepartmental recharge only.</td>
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<tr>
<td>7580</td>
<td>UCOP Assessment Fee</td>
<td></td>
</tr>
<tr>
<td>7610</td>
<td>Computing &amp; DP Services-Administration</td>
<td></td>
</tr>
<tr>
<td>7700</td>
<td>Fines &amp; Penalties-Unallowable charges to Federal awards</td>
<td>Costs of all fines, penalties, interest, disallowances, settlements or legal judgments against the University resulting from violations of federal, state, local, or foreign laws and regulations. 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>
</tr>
<tr>
<td>7710</td>
<td>Donations &amp; Contributions-Unallowable charges to Federal awards</td>
<td>9200000; 94000000</td>
</tr>
<tr>
<td>7720</td>
<td>Memberships/Subs-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>
</tr>
<tr>
<td>7730</td>
<td>Advertising-Unallowable charges to Federal awards</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>
</tr>
<tr>
<td>7740</td>
<td>Patient Care (medical/health payments)-Unallowable charges to Federal awards</td>
<td>Payments to physicians, physicians’ corporations, or other suppliers of health and medical services. Includes costs incurred by academic departments and organized research units for charges or recharges made by any hospital or clinic, including University affiliated hospitals and clinics. Amounts paid to healthcare providers/entities are tax reportable.</td>
</tr>
<tr>
<td>7750</td>
<td>Social Activity/Entertainment-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>
</tr>
<tr>
<td>7755</td>
<td>Non-Cash Awards/Gifts-Unallowable charges to Federal awards</td>
<td>Costs incurred under Business and Finance Bulletins G-41 and G-42</td>
</tr>
<tr>
<td>7757</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>
</tr>
<tr>
<td>7760</td>
<td>Scholarship Allowance Credit</td>
<td></td>
</tr>
<tr>
<td>7770</td>
<td>Stipends-Scholarship/Fellowship</td>
<td>Stipends for Scholarships &amp; 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 a account 78xx.xxxx. 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>
</tr>
<tr>
<td>7780</td>
<td>Cost Legal Proceedings-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>
</tr>
<tr>
<td>7800</td>
<td>Nonoperating Expenses</td>
<td>B&amp;FS use only</td>
</tr>
</tbody>
</table>
Payment granted in recognition of a special services or distinguished achievements for which custom or propriety forbids any fixed business price to be set. Generally, honoraria are paid to persons of scholarly or professional standing in conjunction with an academic activity.

- **Honoraria-Non UC Employee**
- **Restoration Plan 415M**
- **General Liability Insurance**
- **Automobile Insurance**
- **Medical Malpractice Liability**

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### 8000 - 8199 Supplies, Materials (Subs 3, 5, or 7)

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>8000</td>
<td>Supplies &amp; Materials - Other</td>
<td>Same as 8000. May be used to categorize costs of this type.</td>
</tr>
<tr>
<td>8001</td>
<td>Raw Food</td>
<td>HDAE</td>
</tr>
<tr>
<td>8002</td>
<td>Cost of Goods Sold</td>
<td>HDAE</td>
</tr>
<tr>
<td>8003</td>
<td>Uniforms / Protective Clothing</td>
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</tr>
<tr>
<td>8004</td>
<td>Bottled Drinking Water</td>
<td>For HDAE. Also Raw Food</td>
</tr>
<tr>
<td>8007</td>
<td>Training, Development &amp; Promotional Materials</td>
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</tr>
<tr>
<td>8010</td>
<td>Medical Supplies</td>
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</tr>
<tr>
<td>8011</td>
<td>Health Advocate Program Supplies</td>
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</tr>
<tr>
<td>8015</td>
<td>Reproduction/Copy Supplies</td>
<td>In-house copier supply costs: toner, fuser, paper, etc. Use 6050 &amp; 6100 for printing from outside sources -- Typically Facilities &amp; Administrative cost</td>
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<tr>
<td>8020</td>
<td>Chemicals - Organic &amp; Inorganic</td>
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<tr>
<td>8021</td>
<td>Chemicals-Recharged</td>
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<tr>
<td>8030</td>
<td>Lab Glass/Ceramics</td>
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<tr>
<td>8040</td>
<td>Lab Instruments &amp; Supplies</td>
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<tr>
<td>8050</td>
<td>Fertilizers &amp; Pesticides</td>
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<tr>
<td>8060</td>
<td>Lab Animals/Feed</td>
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<tr>
<td>8075</td>
<td>Research Office Supplies</td>
<td>Typically Facilities &amp; Administrative cost</td>
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<td>8080</td>
<td>Educational TV/AV</td>
<td>Interdepartmental recharges from Instructional Resources (Recharge only)</td>
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<tr>
<td>8085</td>
<td>Computer Software</td>
<td>Software expenses (&lt;5,000) – see 9235</td>
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<tr>
<td>8090-91, 93-95</td>
<td>User Defined - Supplies</td>
<td>Same as 8000. May be used to categorize costs of this type.</td>
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<tr>
<td>8092</td>
<td>Elimination - Other - R&amp;R</td>
<td>B&amp;FS use only</td>
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<tr>
<td>8100</td>
<td>Non-Inventorial Computer Equipment - less than $5,000 per unit</td>
<td>$200 to less than $5K</td>
</tr>
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<td>Code</td>
<td>Description</td>
<td>Costs</td>
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<tr>
<td>8105</td>
<td>Non-Inventorial Grounds and Household Equipment &amp; Furniture - less than $5,000 per unit</td>
<td>Including Kitchen and Housekeeping Equipment, Non-Office Furniture, Mowers and Landscaping Equipment</td>
</tr>
<tr>
<td>8110</td>
<td>Non-Inventorial Industrial Tools &amp; Machinery and Plant Equipment - less than $5,000 per unit</td>
<td>Including Engines, Pumps and Valves (Non-Scientific)</td>
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<tr>
<td>8115</td>
<td>Non-Inventorial Motor Vehicles and Boats - less than $5,000 per unit</td>
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<tr>
<td>8120</td>
<td>Non-Inventorial Scientific Equipment - less than $5,000 per unit</td>
<td></td>
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<tr>
<td>8125</td>
<td>Non-Inventorial Medical Equipment - less than $5,000 per unit</td>
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<tr>
<td>8130</td>
<td>Non-Inventorial Office Equipment &amp; Furniture and Instructional Equipment - less than $5,000 per unit</td>
<td>Including Copiers, Printers and Office Furniture, Telecommunications and Radios</td>
</tr>
<tr>
<td>8135</td>
<td>Non-Inventorial Equipment: Other - less than $5,000 per unit</td>
<td>Including Art &amp; Musical Instruments, Building Systems, Sports Equipment</td>
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<td>8140</td>
<td>Office Supplies</td>
<td>Typically Facilities &amp; Administrative cost</td>
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<td>8145-8198</td>
<td>User Defined - Supplies</td>
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<td>8200 - 8999</td>
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<td>Special Regents Contribution to UCRS</td>
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<td>8231</td>
<td>OE-Employer UC Opeb Contrib</td>
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<td>8250</td>
<td>Special Regents Contribution to UCRS</td>
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<td>Social Security Regents Contr</td>
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<td>8310</td>
<td>Medicare</td>
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<td>8500</td>
<td>Worker Compensation Insurance</td>
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<td>Unemployment Insurance</td>
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<td>Employee Support Program</td>
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<td>8540</td>
<td>Core Medical Insurance</td>
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<td>8560</td>
<td>Core Life Insurance</td>
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<td>8570</td>
<td>Grad Student Health Insurance</td>
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<td>8590</td>
<td>Partial Fee Remission</td>
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<td>8600</td>
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<td>UCRS - Phased Retirement</td>
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<td>Faculty Summer Salary</td>
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<td>8660</td>
<td>Senior Management Supplement</td>
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<td>Health Insurance - PSBP</td>
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<td>8730</td>
<td>Vision Insurance - PSBP</td>
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<td>Broker Fees - PSBP</td>
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<td>Vision Insurance Contribution</td>
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<td>8855</td>
<td>Composite Benefits Rate (CBR)</td>
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<td>Accrued Benefits-Comp Absenc</td>
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<td>Regents Health Insurance Contribution</td>
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<td>Employee Benefit Cost Transfer</td>
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<td>Leave Accrual</td>
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<td>8931</td>
<td>Vacation Gross Reduction</td>
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<td>8932</td>
<td>Vacation Benefit Reduction</td>
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<td>Benefit Accrual</td>
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<td>Dental Insurance</td>
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<td>8955</td>
<td>SRDP Benefit Funding</td>
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<td>8960</td>
<td>SRDP—Staff Recognition &amp; Development Program</td>
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<td>Tuition-Full Fee Remission</td>
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<td>Non-Resident Supplemental Tuition Remission</td>
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<td>Special Life Insurance Contribution</td>
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<tr>
<td>8995</td>
<td>OR-Benefits Admin Assessment</td>
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**9000 - 9999 Equipment, Other Inventorial Items (including freight on such items) (Sub 4)**

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<thead>
<tr>
<th>9100</th>
<th>Inventorial Computer Equipment - $5,000 and greater per unit Including Servers and Networking Equipment</th>
</tr>
</thead>
<tbody>
<tr>
<td>9105</td>
<td>Inventorial Grounds and Household Equipment &amp; Furniture - $5,000 and greater per unit Including Kitchen and Housekeeping Equipment, Non-Office Furniture, Mowers and Landscaping Equipment</td>
</tr>
<tr>
<td>9110</td>
<td>Inventorial Industrial Tools &amp; Machinery and Plant Equipment - $5,000 and greater per unit Including Engines, Pumps and Valves (Non-Scientific)</td>
</tr>
<tr>
<td>9115</td>
<td>Inventorial Motor Vehicles and Boats - $5,000 and greater per unit</td>
</tr>
<tr>
<td>9120</td>
<td>Inventorial Scientific Equipment - $5,000 and greater per unit</td>
</tr>
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<td>9125</td>
<td>Inventorial Medical Equipment - $5,000 and greater per unit</td>
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<tr>
<td>9130</td>
<td>Inventorial Office Equipment &amp; Furniture and Instructional Equipment - $5,000 and greater per unit Including Copiers, Printers and Office Furniture, Telecommunications and Radios</td>
</tr>
<tr>
<td>9135</td>
<td>Inventorial Equipment: Other - $5,000 and greater per unit Including Art &amp; Musical Instruments, Building Systems, Sports Equipment</td>
</tr>
<tr>
<td>9140</td>
<td>Inventorial Livestock - $5,000 and greater per unit</td>
</tr>
<tr>
<td>9200</td>
<td>Library - General Collections</td>
</tr>
<tr>
<td>9220</td>
<td>Special Collections</td>
</tr>
<tr>
<td>9210</td>
<td>Library - Rare Books &amp; Materials</td>
</tr>
<tr>
<td>9230</td>
<td>Software - More Than $5 Million Software projects to be capitalized (5,000,000 and up)</td>
</tr>
<tr>
<td>9235</td>
<td>Software - Less Than $5 Million Software projects to be capitalized (5,000 to 5,000,000) – see 8085</td>
</tr>
<tr>
<td>9300</td>
<td>Trade-In Allowance Toward Purchase of New Equipment For old equipment (credit)</td>
</tr>
<tr>
<td></td>
<td>Fabrication Cost</td>
</tr>
<tr>
<td>---</td>
<td>------------------</td>
</tr>
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<td></td>
<td>9610</td>
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<table>
<thead>
<tr>
<th></th>
<th>Buildings &amp; Structures</th>
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<tbody>
<tr>
<td></td>
<td>9700</td>
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<tr>
<td></td>
<td>General Improvements</td>
</tr>
<tr>
<td></td>
<td>9740</td>
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<tr>
<td></td>
<td>Infrastructure Assets</td>
</tr>
<tr>
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<td>9750</td>
</tr>
<tr>
<td></td>
<td>Elimination of Capital Equipment</td>
</tr>
<tr>
<td></td>
<td>9981</td>
</tr>
<tr>
<td></td>
<td>Elimination-Capital Expenses</td>
</tr>
<tr>
<td></td>
<td>9982</td>
</tr>
</tbody>
</table>
Additional Information:

*TAXES - Products or Services purchased by UCSB are often taxed by the IRS and/or California. Products purchased for use in California will have Sales Tax applied unless they are purchased as Federal Title items, or have a California partial Tax Exemption Certificate (applicable for qualified STEM Research carried out within California).

Services purchased that are carried out within California may have California withholding tax of 7%. If the services are carried out within California by an international entity they may have an additional IRS withholding tax of 30%. Services provided by entities with a California Residence or that are qualified to do business in California (by the CA Secretary of State) have no withholding tax. Withholding tax exemptions are also available with proper documentation issued by the California Dept. of Tax & Fee Administration (CDTFA) and/or the IRS.

Items purchased for Resale are exempted from California Sales Tax if the UCSB resale Permit Number 15036188 is used for the purchase.

* COMMODITY CODES - Commodity codes are based on an International standard system (UNSPSC) that classifies all products and services. These procurement codes have a hierarchical structure of four levels, however UCSB has been using the highest (broadest) level and those are the ones included here. Level One (41000000, 42000000, etc.) commodity codes shown will be replaced January 2019 with Level Two. Level Two will provide more detailed campus wide visibility of spend analysis by further defining the next two digits. For mapping of object codes to Level Two (41100000, 41200000, 42200000, 42300000, etc.) commodity codes, see commodity codes table [insert hyperlink] available on Gateway website. Anticipated rollout to level two commodity codes for Gateway Procurement is January 2019.