

OBJECT CODE LISTING

May 2011—**with updates highlighted**

THE 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.

UC Accounting Manual, A-115-2

- QUESTIONS about what code is appropriate in a particular circumstance should be directed to the accounting unit normally responsible for processing such payments, recharges or financial journals.
- ADDITIONAL object codes? Within the overall scheme outlined by UCOP, the campus can add object codes as needed. Please contact General Accounting for more information.

DIRECT AND INDIRECT COSTS UNALLOWABLE AS CHARGES TO FEDERAL AWARDS:

Direct costs are those costs that can be identified specifically with a particular sponsored project...relatively easily with a high degree of accuracy. **Indirect costs** are those that are incurred for common or joint objectives, such as **Facilities and Administration (F&A)**, and therefore cannot be identified readily and specifically with a particular sponsored project and instructional activity or any other institutional activity.

US Office of Management and Budget, Circular A-21

Unallowable expenditures must be coded with the correct object codes (77xx). In rare instances, when specifically allowed, these expenditures may be charged to federal projects. Use of the correct object code prevents the "unallowable expenditures" to be included in the indirect cost rate calculation. Departments should exercise due diligence to assure that the appropriate object codes are used.

UCSB Departmental Costing Guidelines

The following costs are typically **unallowable** as charges to sponsored projects either directly or indirectly: However, if a project specifically funds such activity, then this coding should be used regardless of the fund source charged. Contact Extramural Funds Accounting for clarification of what costs a specific sponsored project allows.

FINES AND PENALTIES	7700
DONATIONS AND CONTRIBUTIONS	7710
MEMBERSHIPS AND SUBSCRIPTIONS not identified under 7220 such as civic, community, social	7720
ADVERTISING not identified under 7230 such as public relations, promotions, all media expenses	7730
PATIENT CARE (payments for services rendered)	7740
SOCIAL ACTIVITY, ENTERTAINMENT, alcoholic beverages, and all food and beverage costs not incurred under 7250 such as related meals, admissions, tickets, transportation, lodging, etc.	7750
NON-CASH AWARDS/GIFTS under Business and Finance Bulletins G-41 and G-42	7751
COMMENCEMENT AND CONVOCATIONS COSTS	7755
COST OF LEGAL PROCEEDINGS (payments for services rendered)	7780

SUBACCOUNT/OBJECT CODE RELATIONSHIPS:

SUBACCOUNT CODES	OBJECT CODES (Current Funds—Ledger Group Code 3)
0, 1, 2	1000 – 1999
3	2000 - 8199 except 3900
4	9000 – 9999
5, 7	Any object code except 3900 and 8200 - 8999
6	Staff benefit object codes: 8200 - 8999
9	3900 only
Y	3800 only
	PLANT ASSET CODES (Plant Funds—Ledger Group Code 4 (only 98xxxx accounts))
0 through 9	Asset codes are not part of this list. They are assigned by Plant Accounting

Note: Any deviation from the above generates a transaction edit error and must be corrected.

CODES	SECTION HEADINGS
1000 - 1999	PAYROLL
2000 - 2999	TRAVEL
3000 - 3999	FREIGHT, INDIRECT COST, RECHARGES
4000 - 4999	COMMUNICATION, POSTAGE, DELIVERY
5000 - 5999	RENTS, UTILITIES
6000 - 6999	PRINTING, REPRODUCTION
7000 - 7999	FEES FOR SERVICES—NON-PAYROLL, OTHER COSTS
8000 - 8199	SUPPLIES, MATERIALS
8200 - 8999	RETIREMENT, EMPLOYEE BENEFITS
9000 - 9999	EQUIPMENT, OTHER INVENTORIAL ITEMS

1000 - 1999 PAYROLL

1000	WAGES - ACADEMIC	
1015	PERQUISITE-ACADEMIC	
1091	1991-92 FACULTY MERITS AND PRO	
1100	WAGES - NON-ACADEMIC	
1115	PERQUISITE-STAFF	
1150	SRDP AWARD	SRDP—Staff Recognition & Development Program
1160	STAFF RECOGNITION&DEVEL PRGM	
1180	SRDP AWARD FUNDING	SRDP—Staff Recognition & Development Program
1200	SABBATICAL LEAVE-IN RESIDENCE	
1300	SABBATICAL LEAVE-NOT IN RESID	
1400	RETIREMENT BENEFITS ALLOWANCE	
1500	WAGES - NON-ACAD NO COMP INS	
1610	TERM BEN-SALARIES-VOLUNTARY	
1620	TERM BEN-SALARIES-INVOLUNTARY	
1700	WAGES EARNED NOT PD PRE DEATH	
1800	ACCRUED VACATION	
1940	SALARY ACCRUAL	
1950	VACATION ACCRUAL	Used by Accounting during year-end closing process
1960	COMPENSATORY TIME ACCRUAL	Used by Accounting during year-end closing process
1970	SMSPP ACCRUAL	Used by Accounting during year-end closing process
1980	SALARY AND WAGES-CAPITAL	
1982	ELIMINATION-SALARIES & WAGES	

2000 - 2999 TRAVEL

2000	TRAVEL	Use for all travel expenses (In State and Out Of State) except for conference and registration fees.
2005	SRDP DEVELOPMENT AWARD	SRDP—Staff Recognition & Development Program
2010	TRAVEL – USER DEFINED	Use 2000 for all travel, 2100 for conference and registration fees.
2011	TRAVEL – USER DEFINED	Use 2000 for all travel, 2100 for conference and registration fees.
2015	TRAVEL – PARTICIPANT SUPPORT (charges excluded from overhead)	Must conform to Participant Support rules—see object code 7215
2024	RECRUITING TRAVEL	Athletics
2024	TEAM TRAVEL	Athletics
2031	BAND/CHEER TRAVEL	Athletics
2100	TRAVEL – CONFERENCE FEES	Includes fees for symposia, workshops, societal meetings, retreats
2300	UNIVERSITY GARAGE CHARGES	Transportation Services recharges only.
2700	REMOVAL & MOVING EXPENSE	Also use for moving expenses covered by Purchase Order.
2701	REMOVAL EXPENSE-USER DEFINED	Use 2000 for all travel, 2100 for conference and registration fees.
2900	TRAVEL – USER DEFINED	Use 2000 for all travel, 2100 for conference and registration fees.
2901	TRAVEL – USER DEFINED	Use 2000 for all travel, 2100 for conference and registration fees.
2902	TRAVEL – USER DEFINED	Use 2000 for all travel, 2100 for conference and registration fees.
2910	TRAVEL – USER DEFINED	Use 2000 for all travel, 2100 for conference and registration fees.
2911	TRAVEL – USER DEFINED	Use 2000 for all travel, 2100 for conference and registration fees.

3000 - 3999 FREIGHT, INDIRECT COST, RECHARGES

3000	FREIGHT	Freight and shipping charges paid by campus - normally outgoing shipping. Should not be used for freight on inventorial items - use 9000 - 9999 series
3700	UNEX ADMIN EXP	University Extension administrative expense - indirect cost recharge
3710	ISC ADMIN ALLOCATION	
3730	CAMPUS GIFT SUPPORT	

3740	CAMPUS SUPPORT	
3800	OVERHEAD-CONTRACT&GRANT	Indirect cost recovery. Accounting use only.
3835	OVERHEAD-CAMPUS SUPPORT	
3850	ELIMINATION NON-REPORT EXPENS	ACCOUNTING USE ONLY
3900	RECHARGES	Only for credits to the accounts of recharging units - used with sub 9 only.
3910	BANK FEE REIMBURSEMENT/WIRES	ACCOUNTING USE ONLY
3915	SPECIAL HANDLING FEES	ACCOUNTING USE ONLY
3920	WEST CAMPUS RENTAL REIMBURSE	
3995	ADMIN OH-RECHGS TO OTHER DEPTS	Non state-funded administrative support from auxiliary units.

4000 - 4999 COMMUNICATION, POSTAGE, DELIVERY

4100	TELEPHONE CHARGES-VARIOUS	Typically Facilities & Administrative cost
4101	FAX CHARGES	
4110	PHONE SERVICES	Typically Facilities & Administrative cost
4111	TWO WAY RADIO MAINTENANCE	Typically Facilities & Administrative cost
4120	LOCAL CALLS	Typically Facilities & Administrative cost
4125	TOLL CALLS	
4130	PHONE ONE-TIME CHARGES	Typically Facilities & Administrative cost
4135	OTHER PHONE CHARGES	Typically Facilities & Administrative cost
4140	VOICE MAIL	Typically Facilities & Administrative cost
4145	OTHER DATA CHARGES	Typically Facilities & Administrative cost
4150	CELLULAR TELEPHONE CHARGES	Typically Facilities & Administrative cost
4155	CABLE TELEVISION	Typically Facilities & Administrative cost
4160	TECHNICIAN LABOR	Typically Facilities & Administrative cost
4165	MATERIALS	Typically Facilities & Administrative cost
4170	RENTALS	Typically Facilities & Administrative cost
4180	VENDOR MAINTENANCE	Typically Facilities & Administrative cost
4190	OVERHEAD CHARGES	Typically Facilities & Administrative cost
4195	TAXES-SURCHARGES	Typically Facilities & Administrative cost
4199	LATE CHARGES	Typically Facilities & Administrative cost
4400	FIRST CLASS MAIL	Typically Facilities & Administrative cost
4410	BUSINESS REPLY	Typically Facilities & Administrative cost
4420	POSTAGE DUE	Typically Facilities & Administrative cost
4430	STAMPS	Typically Facilities & Administrative cost
4440	FOREIGN MAIL	Typically Facilities & Administrative cost
4450	FED-EX	
4460	UPS	
4470	OTHER FREIGHT	
4475	PARCELS	Typically Facilities & Administrative cost
4480	BULK MAIL	Typically Facilities & Administrative cost
4490	MAIL SERVICES-MISC	Typically Facilities & Administrative cost

5000 - 5999 RENTS, UTILITIES

5000	RENTAL OF SPACE-INTERDEPT	Recharges for space or facilities on campus (UCEN, Cliff House, etc.)
5100	RENTAL OF SPACE (charges excluded from overhead)	Rental and lease of space for facilities off-campus - the cost of renting or leasing and maintaining off-campus facilities. Does not apply to room rental for special events, conference/workshop rentals, cylinder rentals or hotel room rentals. See 5150 and 5300
5150	RENTAL FOR EVENTS/OFF CAMPUS	Classroom rental, conference rooms
5200	UTILITY SERVICES-FM RECHARGE	
5210	ELECTRICITY-UTILITIES PURCHASE	
5220	WATER & SEWER-UTIL PURCHASE	
5230	NATURAL GAS-UTILITIES PURCHASE	
5250	OIL - UTILITIES PURCHASE	
5260	PROPANE/BUTANE-UTIL PURCHASE	
5270-79	USER DEFINED-UTIL PURCHASE	Used by Housing & Residential Services
5300	RENTAL OF EQUIPMENT-OTHER	From outside vendors. No purchase option. See 5400, 8080
5301-04	USER DEFINED - EQUIPMENT RENTALS	Same as 5300. May be used to categorize costs of this type.
5305	RENTAL OF COPY EQUIPMENT	
5310	LEASE W/PURCHASE OPTION-EQUIP	Cancelable leases with purchase options
5320	SOFTWARE RENTAL/SITE LICENSES	For general campus use.
5322	COMPUTER CTR-SOFTWARE RENTAL	Site licenses. Computer Center use only.
5331	USER DEFINED - RENTALS	
5400	RENTAL OF EQUIP-COMPUTER	From outside vendors. No purchase option. See 5300
5410	LEASE W/PURCHASE OPTION-COMPUT	Cancelable computer leases with purchase options
5500	RENTAL OF EQUIP-INTERDEPT	On campus - interdepartmental recharge only.

5505	TRANSFER COPY COST-INTERDEPT	On campus - interdepartmental recharge only -- Typically Facilities & Administrative cost
5600	CAPITAL LEASE PYMT-OTHER	
5603	CAPITAL LEASE OTHER-PRINCIPAL	
5604	CAPITAL LEASE OTHER-INTEREST	
5700	CAPITAL LEASE-COMPUTER EQUIP	
5703	CAPITAL LEASE COMPUTER EQ-PRIN	
5704	CAPITAL LEASE COMPUTER EQ-INT	

6000 - 6999 PRINTING, REPRODUCTION

6000	PRINTING OF PUBLICATIONS	
6050	REPRODUCTION AND PHOTOCOPY	Use for outsourced services. Do not use for supplies, equipment. See 8015 -- Typically Facilities & Administrative cost
6100	PRINTING OF FORMS/STATIONERY	
6200	BOOKS & LIBRARY MATERIALS	Non-inventorial collections.
6210	REPRINTS	From academic journals/publishers. Reprint charge is taxable, article and page charges are non-taxable
6300	LIBRARY BOOK BINDING	

7000 - 7999 FEES FOR SERVICES—NON-PAYROLL, OTHER COSTS

7100	REPAIRS, ALTERATIONS & MAINT	Repairs, alterations, and maintenance. Currently used with vendor billings under Low Value and Purchase Order authorizations. FM recharges appear under 7150. Do not use with service agreements. Use 7260 for service and equipment maintenance agreements.
7101-09	USER DEFINED - REPAIRS & MAINT	Same as 7100. May be used to categorize costs of this type.
7125	CONSTRUCTION RELATED CONTRACTS	FM administered contracts for architectural, engineering and construction services.
7150	BUILDING MAINTENANCE RECHARGE	Repairs, alterations, and maintenance recharged through FM interdepartmental work orders.
7170	POLLUTION REMEDIATION COST	
7185	MAINTENANCE-COMPUTER SOFTWARE	Use 7260 for general office equipment service, maintenance and repair
7200	MISCELLANEOUS SERVICES	<p>USE this code for "services for hire" vendors and</p> <ul style="list-style-type: none"> • Commissions related to events or performances • Royalties related to events, performances or patents <p>DO NOT USE 7200 with vendors who provide "advice". They are consultants and their services must be authorized under PO or Consulting Services Agreement negotiated by Contracts & Property—use 7235</p> <p>DO NOT USE 7200 IF A SERVICE IS DEFINED ELSEWHERE IN THE TABLE. For example,</p> <ul style="list-style-type: none"> • Advertising—7230 or 7730 • Architects, engineers, construction contractors—7125 • Awards/Prizes (cash) to faculty or staff—PAYROLL • Awards/Prizes (cash) to students, NOT budgeted to 78xxx—7470 • Awards/Prizes (cash) to students, budgeted to 78xxx—7770 • Awards/Gifts (non-cash) to UC or non-UC persons—7751 • Consultants—7235 • Employee development—7450 • Equipment maintenance/service agreement—7260 • Housing allowances for visiting scholars—use travel process • Human subjects—7223 • Incentive payments to survey participants—7223 • Maintenance agreement—7260 • Memberships/subscriptions—7220 or 7720 • Participant support—7215, 7216 or 7217 • Performance fees—7240 • Permits, taxes, fees—7225 • Post-doctoral fellowship grants—PAYROLL (7471 if non-payroll) • Printing services—see 6xxx • Prizes (cash or non-cash): contestant selected by chance—7751 • Removal expenses—2700 & 2701

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7200	MISCELLANEOUS SERVICES	<ul style="list-style-type: none"> • Service of equipment—7260 or 7201-9 • Sports officials fees—7222 • Stipends—must conform to one of the following: <ul style="list-style-type: none"> ○ 7770—SCHOLARSHIP/FELLOWSHIP/STIPEND (78xxxx) ○ 7471—MISCELLANEOUS STIPENDS (non-78xxxx) ○ 7900—HONORARIA to scholars for academic activity ○ 7215—PARTICIPANT SUPPORT-GENERAL ○ 7216—PARTICIPANT SUPPORT-UNDERGRAD ○ 7217—PARTICIPANT SUPPORT-FACILITATORS (mentors) ○ 7200—MISCELLANEOUS SERVICES as covered by appropriate contract for independent personal services or consultation • Subcontracts (KK's—7300 and/or 7305) • Survey incentives—7223 Temporary services—7224
7201-09	USER DEFINED - SERVICES	Same as 7200. May be used to categorize costs of this type.
7211	INTRADPARTMENT TRANSFER	ACCOUNTING USE ONLY
7212	CARRY FORWARD	ACCOUNTING USE ONLY
7215	PARTICIPANT SUPPORT-GENERAL (charges excluded from overhead) (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. Amounts are tax reportable unless processed as fully substantiated reimbursements. Use 7216 for payments to undergraduates.
7216	PARTICIPANT SUPPORT-UNDERGRAD (charges excluded from overhead) (NOT VALID WITH SUB 3)	Non-financial aid subsistence allowance payments to undergraduates in connection with a sponsored project for the purpose of participating in a research experience program. Use 7770 only if budgeted to account 78xxxx. Budgetary disclosure requirements in 7215 apply. Amounts are not tax reportable, but may be taxable to the recipient.
7217	PARTICIPANT SUPPORT-FACILITATORS (charges excluded from overhead) (NOT VALID WITH SUB 3)	Program support payments to voluntary participants, such as teachers, providing peer group facilitation under sponsored projects. Budgetary disclosure requirements in 7215 apply. Amounts are tax reportable.
7220	MEMBERSHIPS/SUBS; FED ALLOW	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. Typically Facilities & Administrative cost
7222	SPORT'S OFFICIALS FEES	
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.
7224	TEMPORARY SERVICES	Provided by an outside agency -- Typically Facilities & Administrative cost
7225	PERMITS-TAXES-FEES	Only research related permits can be charged to contracts and grants. Use 7700 for fines and penalties, 7229 for immigration processing expenses
7226	CREDIT CARD FEES	Used by campus merchants to clear bank fees from balance sheet account
7227	BANK FEES	
7229	EMPLOYMENT VISAS	Legal expenses, INS fees, and related expenses paid in connection with obtaining temporary or permanent residency status
7230	ADVERTISING;FEDERALLY CHARGED	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.
7235	CONSULTANTS	"CS" consulting service agreements negotiated by Business Services.
7240	PERFORMANCE FEES	Speakers, performers who do not meet the honoraria criteria
7250	FOOD-BUSINESS MEET/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.
7255	CONFERENCE-CREDIT CARD CHARGES	

7260	SERVICE OF EQUIPMENT	Service, maintenance and repair of office equipment, computers. Maintenance agreements for such.
7265	MICROFILM/FICHE SERVICES	
7270	DEPRECIATION	For Accounting use only
7275	INSURANCE	
7280	SERVICES - DEPARTMENT RECHARGE	Charges from approved campus recharge units. Used with code 3900.
7281	SPECIAL HANDLING FEES	ACCOUNTING USE ONLY
7295	ON-CAMPUS WORK-STUDY SURCHARGE	User department's share of Financial Aid's cost of administration.
7299	ADMINISTRATIVE OVERHEAD	Recharges to auxiliary units - Accounting use only
7300	3RD PARTY COSTS EXCLD FROM OH	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.
7305	3RD PARTY COSTS INCLD IN OHEAD	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.
7310	FINGERPRINTING	
7315	HIPPA EXPENSES-PA&REC ONLY	
7318	GUARANTEES	Athletics
7324	RECRUITING MEMBERSHIP	Athletics
7327	GAME EXPENSES PARKING-POLICE	Athletics
7350-91	USER DEFINED-SERVICES	
7392	BUDGET SUPPORT PROGRAM	
7393-4	USER DEFINED-SERVICES	
7395	DEPARTMENTAL RECHARGE INCOME	
7400	ONE MO EARN PD TO DEP DEC EMPL	One month's earnings paid to dependent of deceased employee
7450	EMPLOYEE DEVELOPMENT	Non-IAP expenses—may be taxable to recipient
7455	EXTENSION TUITION	
7456	EXTENSION CONCURRENT COURSES	
7460	SRDP DEVELOPMENT AWARD	SRDP—Staff Recognition & Development Program
7465	SRDP DEVELOPMENT AWARD FUNDING	SRDP—Staff Recognition & Development Program
7470	STUDENT PRIZES/AWARDS	Cash awards and prizes for past academic performance. Amounts are tax reportable. If budgeted to account 78xxxx, use 7770
7471	MISCELLANEOUS STIPENDS	Used for non UC persons and non UCSB students receiving non-service academic support. Use 7770 (budgeted to 78xxxx) only for UCSB students. Amounts are not tax reportable, but may be taxable to the recipient. Payments for dependent personal services rendered (employment) must be paid through payroll. Independent personal services require a formal contract and are tax reportable.
7500	PAYMENT OF UCRS BENEFITS	
7610	COMPUTING & DP SERVICES-ADMIN	Administration (includes system development, maintenance) for use by organized systems units - interdepartmental recharge only.
7620	COMPUTING & DP SERVICES-ACAD	Academic (includes system development, maintenance) for use by organized systems units - interdepartmental recharge only.
7700	FINES AND PENALTIES <i>Unallowable charges to federal awards</i>	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.
7710	DONATIONS AND CONTRIBUTIONS <i>Unallowable charges to federal awards</i>	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.
7720	MEMBERSHIPS/SUBS;FED UNALLOW <i>Unallowable charges to federal awards</i>	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
7730	ADVERTISING;FED UNCHARGEABLE <i>Unallowable charges to federal awards</i>	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.
7740	PATIENT CARE (medical/health payments) <i>Unallowable charges to federal award,</i>	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.

7750	SOCIAL ACTIVITY-ENTERTAINMENT <i>Unallowable charges to federal awards</i>	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
7751	NON-CASH AWARDS-GIFTS <i>Unallowable charges to federal awards</i>	Costs incurred under Business and Finance Bulletins G-41 and G-42
7755	COMMENCEMENT & CONVOCATN COSTS <i>Unallowable charges to federal awards</i>	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.
7757	UNIVERSITY HOUSE ENTERTAINMENT	
7760	SCHOLARSHIP ALLOWANCE CREDIT	
7770	STIPEND:SCHOLARSHIP/FELLOWSHIP	Stipends for 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. Must be budgeted to account 78xcxxx. Amounts are not tax reportable, but may be taxable to the recipient. 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.
7771	SEE 7471	DO NOT USE 7771
7780	COST LEGAL PROCEEDINGS <i>Unallowable charges to federal awards</i>	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. Amounts paid to attorneys/legal corporations are tax reportable.
7800	NONOPERATING EXPENSE	ACCOUNTING USE ONLY
7888	CARRY FORWARD OF FUNDS	ACCOUNTING USE ONLY
7900	HONORARIA-NON UC EMPLOYEE	Payments 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.
7920	TRAVEL-NON UC: USE 2000	Use 2000 for all travel, 2100 for conference and registration fees.
7925	RESTORATION PLAN 415M	
7930	GENERAL LIABILITY INSURANCE	Used for System-wide mandated self-insurance charges. This expense is not allowed on contracts or grants.
7935	Automobile Insurance	Normally used for campus fleet. Only charge to grant if specifically allowed.
7940	EMPLOYMENT PRACTICE LIABILITY	Used for System-wide mandated self-insurance charges
7950	MEDICAL MALPRACTICE LIABILITY	
7970	GSHIP-SELF INSURANCE	

8000 - 8199 SUPPLIES, MATERIALS

8000	SUPPLIES & MATERIALS - OTHER	DO NOT USE THIS CODE FOR THE FOLLOWING SUPPLIES & MATERIALS: <ul style="list-style-type: none"> Printed materials – see 6xxx All categories below: 8010 through 8140 and 9xxx.
8001-09	USER DEFINED - SUPPLIES	Same as 8000. May be used to categorize costs of this type.
8010	MEDICAL SUPPLIES	
8011	HEALTH ADVOCATE PRGM SUPPLIES	
8015	REPRODUCTION/COPY SUPPLIES	In-house copier supply costs: toner, fuser, paper, etc. Use 6050 & 6100 for printing from outside sources -- Typically Facilities & Administrative cost
8020	CHEMICALS-ORGANIC & INORGANIC	
8030	LAB GLASS/CERAMICS	
8040	LAB INSTRUMENTS & SUPPLIES	
8050	FERTILIZERS & PESTICIDES	
8060	LAB ANIMALS/FEED	
8070	GENERAL OFFICE SUPPLIES	Interdepartmental recharges from Central Stores -- Typically Facilities & Administrative cost
8075	RESEARCH OFFICE SUPPLIES	Typically Facilities & Administrative cost
8080	EDUCATIONAL TV/AV SERVICE	Interdepartmental recharges from Instructional Resources
8085	COMPUTER SOFTWARE	Software expenses (<5,000) – see 9235
8090-91, 93-95	USER DEFINED - SUPPLIES	Same as 8000. May be used to categorize costs of this type.
8092	ELIMINATION-OTHER-R&R	Used for financial reporting

8099	ELIMINATION OF CAPITALIZED EXP	ACCOUNTING USE ONLY
8100	NON INVENTORIAL EQUIP \$200-1499	
8101	USER DEFINED-MISC OFC SUPPLIES	
8120	NON-INVENTL EQUIP 1,500-4,999	Equipment \$5,000 and over: use 9000, 9900, etc.
8130	OFFICE FURNITURE	Non-inventorial office furniture. Use for items under \$5,000 per item. 9000 is used for items \$5,000 and over. If directly charged to a contract or grant, must be a separate line item of expense with documented justification.
8140	OFFICE SUPPLIES	Typically Facilities & Administrative cost
8145-98	USER DEFINED-SUPPLIES	Same as 8000. May be used to categorize costs of this type.

8200 - 8999 RETIREMENT, EMPLOYEE BENEFITS

8200	SPECIAL REGENTS CONTR TO UCRS	
8220	PERS VERIP ANNUITY	
8231	OE-EMPLOYER UC OPEB CONTRIB	
8250	SPECIAL REGENTS' CONTR TO UCRS	
8260	FLEXIBLE BENEFIT-MANAGEMENT	
8300	SOCIAL SECURITY REGENTS CONTR	
8310	MEDICARE	
8400	STATE TEACHERS' RETIREMENT SYS	
8450	ORANGE COUNTY RETIREMENT SYS	
8460	FED CIVIL SERV RETIREMENT SYS	
8500	WORKER COMPENSATION INSURANCE	
8515	LEGAL INSURANCE CONTRIBUTION	
8520	UNEMPLOYMENT INSURANCE	
8530	EMPLOYEE SUPPORT PROGRAM	
8540	CORE MEDICAL INSURANCE	
8550	EMPLOYEE VAC & S/L ASSESSMENT	
8560	CORE LIFE INSURANCE	
8570	GRAD STUDENT HEALTH INSURANCE	
8590	PARTIAL FEE REMISSION	
8600	UCRS - REGENTS CONTRIBUTION	
8610	UCRS - PHASED RETIREMENT	
8640	GRAD STUDENT PARTIAL FEE REM	
8650	FACULTY SUMMER SALARY	
8660	SENIOR MANAGEMENT SUPPLEMENT	
8700	PERS - REGENTS CONTRIBUTION	
8710	DENTAL INSURANCE - PSBP	
8720	HEALTH INSURANCE - PSBP	
8730	VISION INSURANCE - PSBP	
8740	DISABILITY INSURANCE - PSBP	
8750	LIFE INSURANCE - PSBP	
8760	BROKER FEES - PSBP	
8770	TERM BEN-BENEFITS-VOLUNTARY	
8775	TERM BEN-BENEFITS-INVOLUNTARY	
8780	COBRA STIMULUS SUBSIDY	
8800	NON-INDUSTRIAL DISABILITY CONT	
8820	SACRAMENTO CO EMPL RETIRE SYS	
8830	VISION INSURANCE CONTRIBUTION	
8840	VISION INS-ALTERNATIVE CONTRIB	
8880	ACCRUED BENEFITS-COMP ABSENC	
8892	ELIMINATION-BENEFITS	
8900	REGENTS HEALTH INS CONTR	
8910	EMPLOYEE BENEFIT COST TRANSFER	
8920	CONSTRUCTION CLASSES VRS BEN	
8930	LEAVE ACCRUAL	
8931	VACATION GROSS REDUCTION	
8932	VACATION BENEFIT REDUCTION	
8940	BENEFIT ACCRUAL	
8945	SRDP ASSESSMENT	SRDP—Staff Recognition & Development Program
8950	DENTAL INSURANCE	
8955	SRDP BENEFIT FUNDING	SRDP—Staff Recognition & Development Program
8960	FACULTY BENEFIT COST OFFSET	
8970	TUITION-FULL FEE REMISSION	
8980	SPECIAL LIFE INS CONTRIBUTION	
8990	ANUITANT HEALTH INS CONTRIB	
8995	OE-BENEFITS ADMIN ASSESSMENT	

9000 - 9999 EQUIPMENT, OTHER INVENTORIAL ITEMS (including freight on such items)		
9000	INVENTORIAL EQUIPMENT	Including office furniture but excluding computers. See 9900
9100	INVENTORIAL LIVE STOCK	
9200	LIBRARY-GENERAL COLLECTIONS	
9210	LIBRARY-RARE BOOKS&MATERIALS	
9220	SPECIAL COLLECTIONS	
9230	SOFTWARE-MORE THAN \$5 MILLION	Software projects to be capitalized (5,000,000 and up)
9235	SOFTWARE-LESS THEN \$5 MILLION	Software projects to be capitalized (5,000 to 5,000,000) – see 8085
9300	TRADE-IN ALLOW/USED EQUIP	For old equipment (credit)
9400	RENTAL ALLOWANCE ON EQUIP	On inventorial equipment (credit)
9500	FULL VALUE MINUS SURPLUS COST	Used for financial reporting
9600	FABRICATION COMPONENTS OR SUPY	Labor, Services, and Other Costs in Direct Support Of In-House Fabrication of Equipment. Also see 9610.
9610	FABRICATION COST	Materials, Supplies, & Equipment Incorporated into In-House Fabrication of Equipment - If labor and material costs cannot be separated use 9600.
9700	BUILDINGS & STRUCTURES	Facilities Renovations, Alterations and Improvements (ordinarily these costs are capitalized). Costs incurred to change the interior arrangements or other physical characteristics of an existing facility or of installed equipment so that it may be more effectively used for its currently designated purpose or adapted to an alternative use to meet a programmatic requirement. Improvements or renovations may also include significant alterations or structural changes to existing facilities which increase the usefulness, enhance the efficiency, or prolong the life of the property.
9740	GENERAL IMPROVEMENTS	
9750	INFRASTRUCTURE ASSETS	
9760	INTANGIBLE ASSETS	
9800	TRANSFERS-INVENTORIAL EQUIP	Transfers of inventorial equipment between University departments
9900	INVENTORIAL COMPUTER EQUIPMENT	
9950	OFFICE FURNITURE/EQUIPMENT	Not currently used by Equipment Management. See 9000
9980	NON CAPITALIZED EXPENDITURES	Used for financial reporting
9981	ELIMINATION OF CAPITAL EQUIP	Used for financial reporting
9982	ELIMINATION-CAPITAL EXPENSES	Used for financial reporting