BFS General Ledger

COA Tree Report

ReportId: UCGLTREE

Run Date Time: 2023-09-30-20.05.03.000000

Report : Chartfield Report

Tree : BFS_ACCOUNT

As of : 2023-09-30

|---------------------------------------------------|

BALSHEET - Balance Sheet Accounts

ASSETS - Assets

159XX - Deferred Outflows

15900 - 15999

15900 - DO-Loss on Debt Refund-Capital

15950 - DO-Asset Retirement Obligation

10XXX - Cash

100XX - Cash - Bank Accounts

10000 - 10099

10000 - Cash-Receipts-BofA-Credit Card

10001 - Cash-Receipts-BofA-Cash, Check

10003 - Cash-Receipts-Mellon-ACH

10009 - Cash-BofA-Equity Transfers

10012 - Cash-Disb-WF-Accounts Payable

10015 - Cash-Disb-WF-Emergency Loans

10018 - Cash-Disb-Mellon-A/P-EFT

10019 - Cash-Disb-BofA-Wire/FX
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<td>Cash-Frgn-Bnq de Plyns-Oprtng</td>
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<td>Cash-Frgn-Ntnl BK of Grc-Svngs</td>
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<td>Cash-Frgn-Chile2-Chilean Pesos</td>
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<td>Cash - Petty Cash</td>
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<td>Cash-Petty Cash-Change Funds</td>
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<td>Invstmt Held by Mgmt Companies</td>
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<td>U.S Government Receivables,Net</td>
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<td>A/R U.S. Govt Grants-Stdt Aid</td>
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<td>A/R U.S. Financing Appro BABs</td>
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<td>Auxil &amp; Svc Enter Recvs, Net</td>
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<td>A/R Auxiliaries &amp; Svc Enterpri</td>
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<td>Allow for Doubt Accts-Aux &amp; SE</td>
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<td>Other Receivables, Net</td>
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<td>A/R Pledges-Noncurrent</td>
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<td>A/R Pledges-Allow for Uncoll-N</td>
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<td>A/R UNEX Sundry Debtor</td>
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<td>12370</td>
<td>Accrued Receivables (Unbilled)</td>
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<td>A/R Contra (Unapplied Cash)</td>
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<td>Allow for Doubtful Accts-Other</td>
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<td>A/R-Other-Gifts/Pledges-Allowwa</td>
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<td>BFS Allow for Doubtful Accts</td>
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<td>12351</td>
<td>A/R CS 3rd Party Orgs</td>
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<td>A/R Payroll Clearing</td>
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<td>124XY</td>
<td>A/R-Investment Income</td>
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125XX - A/R-Other-Student Tuition & Fees
12500 - 12599
12590 - Allow for Doubtful - Tui & Fee

126XX - A/R-Other-Educ Activities
12600 - 12649
126YY - A/R-Educ Activities-Allow
12650 - 12699
12650 - Allowance-Doubtful Accts-Educ

128XX - A/R-Leases
12800 - 12802
12800 - Lease Receivable - Current
12801 - Lease Receivable - Long term
12802 - Accrued Lease Interest

13XXX - Due From Other Funds
130XX - Intrafund Receivables
13000 - 13099
131XX - Interfund Receivables
13100 - 13199

14XXX - Inventories
140XX - General Inventories
14000 - 14099
14000 - General Inventories

141XX - Auxil & Svc Enter Inventories
14100 - 14199
14100 - Aux & SE Inventories

14110 - Aux & Svc Enter Work-in-Proces

15XXX - Other Assets
150XX - General Other Assets
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<td>Travel &amp; Other Advances</td>
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<td>General Deferred Charges</td>
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<td>General Other Assets-Noncurrent</td>
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<td>Auxil &amp; Svc Enter Other Assets</td>
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<td>Deferred Cost of Issuance</td>
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<td>Notes Receivable</td>
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<td>Notes Receivable-Noncurrent</td>
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<td>Notes Receivable-LT Loans</td>
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<td>N/R Fed Loan-Advanced to Stdnt</td>
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<td>N/R Fed Ln-Prin Cncl-Othr Tch</td>
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<td>N/R Fed Ln-Prin Cncl-Mil Svc</td>
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<td>N/R Fed Ln-Prin Cncl-Law Enfrc</td>
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<td>N/R Fed Ln-Prin Cncl-Attorney</td>
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<td>NR-Campus-LT Loan Recordkeepin</td>
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<td>N/R Fed Ln-Prin Cncl-Death/Dis</td>
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<td>N/R Fed Ln-Prin Adjmt-Other</td>
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16020 - Notes Receivable-ST Housing
16040 - Notes Receivable-Ford Direct
16042 - N/R Fed Ln-Prin Cncl-Disabi/VA
16049 - NR-Noncurrent Contra YE Reclas
16061 - N/R Fed Loan-Principal Collect
16090 - Allowance for Doubtful Notes
16041 - N/R Fed Ln-Prin Cncl-Spch/Path
16018 - N/R Fed Ln-Prin Cncl-Pre-K Stf
161XX - Notes Receivable-Current
16100 - 16199
16100 - Current Portion of N/R-Loans
16110 - Current Portion of N/R-Collct
16120 - Cur Portion of Mort Rec-Loans
16130 - Current Portion of M/R-Collct
16140 - Curr Portion of N/R-Allowance
19XXX - Capital Assets
190XX - Real Estate
19000 - 19099
19000 - Real Estate
19001 - Real Estate - New Increment
19002 - Real Estate - Disposal
19003 - Real Estate-Inter-Camp Trf Out
19004 - Real Estate-Inter-Camp Trf In
19005 - Real Estate-Trf/Adj w/i Campus
19006 - Real Estate-Imprmnt Book Value
19007 - Real Estate-Cap Int Earnings
191XX - Buildings & Structures, Net
19100 - 19199
19100 - Buildings & Structures
19101 - Bldg & Struc - New Increment
19102 - Bldg & Struct - Disposal
19103 - Bldg & Struc - Intercamp Trf Out
19104 - Bldg & Struct-Intercamp Trf In
19105 - Bldg & Struct - Trf/Adj w/i Camp
19106 - Bldg & Struct - Imprmt Book Value
19107 - Bldg & Structure - Cap Int Earn
19108 - Bldg & Structure - SCA
19110 - Bldg & Struc - New Increment - SCA
19112 - Bldg & Struct - Disposal - SCA
19113 - Bldg & Str - Intcremp Trf Out - SCA
19114 - Bldg & Str - Intcremp Trf In - SCA
19115 - Bldg & Str - Trf/Adj w/i Cmp - SCA
19116 - Bldg & Str - Imprmt Bk Value - SCA
19190 - Accum Depreciation - Buildings
19191 - Accum Deprec - Bldg SCA
192XX - General Improvements, Net
19200 - 19299
19200 - General Improvements
19201 - Gen Imprvmt - New Increment
19202 - Gen Imprvmt - Disposal
19203 - Gen Imprv - Intercam Trf Out
19204 - Gen Imprv - Intercam Trf In
19205 - Gen Imprvmt - Trf/Adj w/i Camp
19206 - Gen Improvmt - Imprmt Book Value
19207 - Gen Improvmt - Cap Int Earnings
19210 - General Improvement - SCA
19211 - Gen Improvmt - New Increment - SCA
19212 - Gen Improvmt - Disposal-SCA
19213 - Gen Improv-Intercam Trf Out-SCA
19214 - Gen Improv-Intercam Trf In-SCA
19215 - Gen Improvmt-Trf/Adj wi Cmp-SCA
19216 - Gen Improvmt-Imprmt BV-SCA
19290 - Accum Depreciation-Gen Improvmt
19291 - Accum Deprec- Gen Improv SCA
193XX - Fixed Equipment, Net
19300 - 19399
19300 - Fixed Equipment
19301 - Fixed Equip - New Increment
19302 - Fixed Equip - Disposal
19303 - Fixed Equip-Intercamp Trf Out
19304 - Fixed Equip-Intercamp Trf In
19305 - Fixed Equip-Trf/Adj w/i Campus
19306 - Fixed Equip-Imprmt Book Value
194XX - Other Equipment, Net
19400 - 19499
19430 - Other Equipment
19435 - Accum Depreciation-Other Equip
195XX - Infrastructure Assets, Net
19500 - 19599
19540 - Infrastructure
19541 - Infrastructure - New Increment
19542 - Infrastructure - Disposal
19543 - Infrastructure-Intercam Tf Out
19544 - Infrastructure-Intercam Trf In
19545 - Infrastructure-Trf/Adj w/i Cam
19799 - CIP-Clearing/Non-capitalizable
198XX - Software
19800 - 19899
19800 - Software Projects > $5M
19801 - Software Proj > $5M-New Increment
19802 - Software Proj > $5M-Disposal
19805 - Software Proj > $5M-Tsf/Adj Ca
19810 - Software <= $5M
19811 - Software <= $5M-New Increment
19812 - Software <= $5 M-Disposal
19815 - Software <= $5M-Tsf/Adj w/i Ca
19820 - Software Development In-Progress
19822 - Software WIP-Professional Fees
19823 - Software WIP-Movable Equipment
19824 - Software WIP - Licenses
19825 - Software WIP - Maintenance
19826 - Software WIP - Other Costs
19880 - Accum Deprec-Software> 5M
19890 - Accum Deprec-Software< 5M
19821 - Software WIP-Sal/Wage/Benefits
199XX - Intangible Assets
19900 - 19999
19900 - Intangible Assets
19910 - Cap & Trade Credits
19911 - Cap & Trade Credit-Impairment
19993 - Accum Amort-Intang Lease Equip
19994 - Accum Amort-Intang SftwrLicnse
19912 - Intang Asset-Lease-Land
19913 - Intang Asset-Lease-Bldg&Impv
19914 - Intang Asset-Lease-Equipment
19992 - Accum Amrt-IntangLeaseBldg&Imp
19915 - Intang Asset-Software License
19990 - Accum Deprec-Intangible Assets
19991 - Accum Amort-Intang Lease Land

LIABILITIES - Liabilities

239XX - Deferred Inflows
23900 - 23999

23930 - Deferred Inflow - SCA
23940 - Deferred Inflow - Leases

20XXX - Accounts Payable

200XX - General Accounts Payable
20000 - 20099

20000 - Accounts Payable-BFS
20001 - Accounts Payable-Sales Tax
20002 - Accounts Payable-BFS-Use Tax
20009 - Accounts Payable-Other
20010 - A/P-Contractor Retention

201XX - Auxillary & Svc Enterprise Pay
20100 - 20199

202XX - CL-A/P-Capital Assets
20200 - 20299

20200 - Capital Asset Accounts Payable
203XX - A/P-Scholarships&Fellowships
20300 - 20399

20301 - BFS A/R Refunds
20302 - A/P CS Refunds
204XX - A/P-Controlled Disb-Payroll
20400 - 20499
205XX - A/P-Controlled Disb-Other
20500 - 20599
20500 - Controlled Disb-Other A/P

21XXX - Due To Other Funds
210XX - Intrafund Payables
21000 - 21099
212XX - Interfund Payables
21200 - 21299
21200 - Interfund Payables

22XXX - Accrued Compensation
220XX - Accrued Salary Liabilities
22000 - 22099
22001 - Accrued Salary & Benefits
22015 - PR Cancelled Checks-Fed Funds

222XX - Employee Tax Deductions
22200 - 22299
22202 - N/R Alien Fed Tax Deductions
22222 - California N/R Tax Deductions

223XX - Employee Insurance Deductions
22300 - 22399
224XX - Employee Retirement Deductions
22400 - 22499
225XX - Employee Labor Union Deduction
22500 - 22599
22599 - Other Employee Labor Union Ded

226XX - Employee Other Deductions
22600 - 22699
22603 - Recreation Sports Fees Deducti
22611 - UCB Donation Deduction
22614 - Parking Deductions
22615 - Transit Deduction
227XX - Employer Insurance Liabilities
22700 - 22799
228XX - Employer Retirement Liabilities
22800 - 22899
229XX - Employer Other Liabilities
22900 - 22999
22902 - Emplyr OASDI Liability
22903 - Emplyr Medicare Liability
22941 - Vacation Liability
22942 - Compensatory Time Liability
22944 - Vacation Liability-Noncurrent
22946 - Vacation Leave Assessment Liab
22960 - Employer Liability to UC RHBP
22961 - Emplyr Cntrb Trsfr to UC RHBP
22951 - Emplyr Contrb Trsfr to UCRP
23XXX - Other Liabilities
230XX - General Deposits & Other Liabi
23000 - 23099
23000 - Ticket Sale Deposits
23001 - Key Deposits
23003 - Other Registration Deposits
23004 - SIR CS Fee Deposits
23009 - Other Deposits-General
23011 - GAEL Liability
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<td>Escheatment Liability</td>
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<td>BFS Procard Clearing</td>
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<td>BFS AR Cash Clearing</td>
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<td>BFS Customer Payment Clearing</td>
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<td>LT Loans Cash ReceiptsClrng</td>
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<td>E-Check Receipts Clearing</td>
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<td>CS Cash Receipts Clearing</td>
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23440 - Fee Remission Clearing
23450 - Private Gifts Clearing
23451 - Private Gifts-Returned Cks Cle
23452 - UR Gift Fund Clearing
23456 - C&G Revenue Clearing
23461 - Payroll Clearing - UC Path
23466 - Payment Plus Clearing-US BanK
23470 - Misc Receipts Clearing
23471 - Misc Receipt COA Error Clrng
23434 - Campus Solutions Clearing
235XX - Financial Control Accounts
23500 - 23599
23500 - OP Financial Control (UCOP GL)
23501 - OP Financial Control (Loc M)
23502 - Interfund/Interunit Fin Ctrl
23503 - AR Open Credit Balancing
23510 - UCM Financial Control (Merced)
23520 - UCSF Financial Control
23530 - UCD Financial Control
23540 - UCLA Financial Control
23550 - UCR Financial Control
23560 - UCSD Financial Control
23570 - UCSC Financial Control
23580 - UCSB Financial Control
23590 - UCI Financial Control
23512 - ANR Financial Control
236XX - Long Term Debt-Current
23600 - 23699
23600 - Revenue Bonds - Current
23610 - Mortg & Other Borrowing - Curr
23620 - Financed Purchases-Current
23640 - Lease Obligation- Current
23641 - Software License Liab - Curr
237XX - Debt Interest Liability-Curr
23700 - 23799
23700 - Debt Interest Liability-Cur.
23701 - Software Lic Interest Liab-Cur
24XXX - Agency Funds
240XX - General Agency Funds
24000 - 24099
24000 - General Agency Funds
24010 - Financial Aid Agency Funds
241XX - Aux & Svc Ent Agency Funds
24100 - 24199
25XXX - Debt
250XX - Revenue Bonds
25000 - 25099
25020 - NL-LPRB2012H
251XX - Certificates of Participation
25101 - 25199
252XX - Commercial Paper
25200 - 25299
253XX - Mortgages & Other Payables
25300 - 25399
254XX - Capital Lease Obligations
25400 - 25499
25400 - Financed Purchases-Long Term
25430 - Lease Obligation - Long-Term
25431 - Software License Liab - Long Term
255XX - Aux & Svc Enter Debt
25500 - 25599
25502 - Unearned Revenue - Noncurrent
259XX - Related Party Debt
25900 - 25999
25909 - Other Misc. Liability - Noncur
25990 - Pollution Remedi Liabi-noncur
25995 - Asset Retirement Oblig Liab-NL
26XXX - Fed Refundable Loans NC
26000 - 26999
26000 - Federal Refundable Loans-FCC
26010 - Fed Refundable Lns-Repayment
26020 - Fed Refundable Lns-Allocation
26030 - Fed Refundable Lns-Reserve Adj
26100 - Fed Loan Clearing Contra
26101 - Fed Ln - Interest Income on Ln
26102 - Fed Ln - Other Income
26103 - Fed Ln - Reimb of Princ Cncl
26105 - Fed Ln - Collection & Litigati
26106 - Princ/Int Cncl for Teach/Milit
26107 - Prin/Int Cncl for Spch/Patholo
26108 - Prin/Int Cncl for Certain Subj
26110 - Prin/Int Cncl for Other Teach
26112 - Prin/Int Cncl for Military Svc
26114 - Prin/Int Cncl for Volunteer Svc
26116 - Prin/Int Cncl for Law Enforce
26118 - Prin/Int Cncl for Child/Family
317XX - Expended for Plant Facilities
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318XX - Other Revenues
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319XX - Other Additions
31900 - 31999

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324XX - Debt Service-Interest
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33000 - Fed Ln-Institution Cap Contrib

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82105 - Transfer Equipment fr/to UCR
82106 - Transfer Equipment fr/to UCSD
82108 - Transfer Equipment fr/to UCSB
82109 - Transfer Equipment fr/to UCI
82110 - Transfer Equipment fr/to UCM
82112 - Transfer Equipment fr/to ANR
82111 - Transfer Equipment fr/to UCOP

82107 - Transfer Equipment fr/to UCSC

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82409 - Transfer A/D-Buildings btw Loc

825XX - I/C Trsfrs-Accm Depr-Equipment
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870XX - Capital Gifts/Grants-Non-cash
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87001 - Capital Gifts&Grants-Land
87003 - Capital Gifts&Grants-Buildings
87004 - Capital Gifts&Grants-Equipment
87008 - Cap Gifts&Grants-Library&Coll
87009 - Cap Gifts&Grants-Special Coll

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82900 - Capitalization Transfer

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82902 - Cptlzttn Trsf-Infrastructure

82903 - Cptlzttn Transfer-Buildings&Imp

82904 - Capitalization Trsf-Equipment

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***************** End of Report *****************
BFS General Ledger

COA Tree Report

ReportId: UCGLTREE

Run Date Time: 2023-09-30-20.05.04.000000

Report : Chartfield Report

Tree : BFS_ACCOUNT

As of : 2023-09-30

|<--------------------Tree Level Details-------------------->|

12345678910

REVENUES - Revenues

40XXX - Student Tuition and Fees

400XX - Nonresident Supp Tuition

40000 - 40099

40026 - NR Supp Tuition UG

40027 - NR Supp Tuition G Acad

40028 - NR Supp Tuition G Prof

40060 - NRST UG Exempt

40061 - NRST G Acad Exempt

40062 - NRST G Prof Exempt

401XX - Application for Admission Fees

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40103 - Application for Admission

94602

94602 - Application Fee Revenue - UCOP

402XX - Student Services Fees

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<td>Tuition-GR-Prof</td>
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<td>Contra Rev Tuition Assessment</td>
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<td>Tuition- UG Exempt</td>
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<td>Course/Instructional Materials</td>
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<td>Other General Fund Fees</td>
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40701 - UNEX Course Fees
40702 - UNEX-Concurrent Course Fees
40705 - UNEX-Other Revenue
40706 - UNEX Revenue
40708 - Contra Rev AFC-Uni Extension
40709 - UNEX-Other Unallocated Revenue
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40802 - Contra Stdt Tuit & Fees GR-SFA
40890 - Tuition & Fees - Contra - BD
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4110X - State Specific Support
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42000 - U.S. Government Appropriations
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42400 - Federal Loans Received
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431XX - Local Govt Grants & Contracts
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4400X - Private Gifts-Unrestricted
44000 - 44009

44000 - Private Gifts-Unrestricted
44001 - UCBF Donation - Unrestricted
44002 - UCBF Endow Income - Unrestrict
44003 - UCBF Other - Unrestricted
44004 - Gift Fee Assess - Unrestricted
4401X - Private Gifts-Restricted
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44010 - Private Gifts-Restricted
44011 - Private Gifts-Pledges
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45991 - C&G Intrcmps Sbwrd Dir-Contra
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45993 - C&G Intrcmps Sbwrd Ind-Contra
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92403 - C&G Subaward revenue Fm UCD
92404 - C&G Subaward revenue Fm UCLA
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92409 - C&G Subaward revenue Fm UCI
92410 - C&G Subaward revenue Fm UCM
92411 - C&G Subaward revenue Fm UCOP
92412 - C&G Subaward revenue Fm ANR
46XXX - Sales & Services of Educationa
46YYY - Sls & Svcs of Educ Activities
46000 - 46999
46010 - Publication Sales
46020 - Sale of Merchandise-UC-Related
46021 - Sale of Timber
46030 - Sale of Lab Materials
46040 - Ticket Sales-Educational Activ
46050 - Workshop/Seminar/Conf Fees
46060 - Research/Curatorial Services
46070 - Analytical/Testing Services
46080 - Library Services
46090 - Clinic Medical Services
46110 - Royalties/License Fees
46120 - Rental of Real Prop-Educ Activ
46130 - Document Management Fee
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46161 - Affiliation Fees
46600 - CMA Revenue
46899 - Contra Rev AFC-Edu Activities
46900 - Sales & Svcs-Ed Activity-Contr
46990 - Edu Activity - Contra - BD
46999 - Misc Sls & Svcs of Educ Activ

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47030 - Books/Merchandise Sales
47040 - Ticket Sales-Auxiliary Activit
47060 - Revenue-Sharing Revenues
47061 - Off-Site Game Rev (Guarantees)
47070 - Media Revenues-Auxiliary Activ
47090 - Other Marketing Revenues
47100 - Camp Fees
47110 - Parking Revenues-UC Related
47120 - Parking Revenues-General Publi
47130 - Special Event Fees
47900 - Rental of Real Property-Aux
47920 - Contra Rev AFC-Aux Enterprises
47980 - Sls/Svcs Auxil-Contra-Finl Aid
47990 - Auxiliary Ent - Contra - BD
47999 - Misc Sls & Svcs of Auxiliary

48XXX - Other Sources

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48098 - Contra Rev AFC-Svc Enterprises
48099 - Misc Sls/Svcs of Service Enter
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49080 - 49099
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49313 - Disp C/A-Orig Cost-Gen Improvmt
49314 - Disp C/A-OrigCost-Software>10M
49315 - Disp C/A-OrigCost-Software<10M
49316 - Disp C/A-Orig Cost-Equipment
49317 - Disp C/A-Orig Cost-Intangibles
49318 - Disp C/A-Orig Cost-Infrastruct
49319 - Disp C/A-OrigCost-Spec Collect
49321 - Disp C/A-Acc Dep-Building
49323 - Disp C/A-Acc Dep-Gen Improvment
49324 - Disp C/A-Acc Dep-Software >10M
49325 - Disp C/A-Acc Dep-Software <10M
49326 - Disp C/A-Acc Dep-Equipment
49327 - Disp C/A-Acc Dep-Intangibles
49328 - Disp C/A-AccDep-Infrastructure
49329 - Disp C/A-AccDep-Lib Material
49330 - Disp C/A-Acc Dep Lease - Land
49331 - DispC/A-Acc Dep Lease-Building
49332 - DispC/A-AccDep Lease-Equipment
49333 - DispC/A-AccDep SoftwareLicense
494XX - Interest Expense
49400 - 49499
495XX - Nonoperating Rev/Exp-Other
49500 - 49599
49500 - Rental Income (fixed)
49501 - Rental Income - Variable
49502 - Contra Rev AFC-NonOperating
49503 - Contra Rental Income-fixed clr
49504 - Lease Revenue
49505 - Lease Interest income
49550 - Oth Misc Nonoperating Revenue
49551 - Amortization of Defer Rev-SPWB
49556 - Service Concession Arrangement
49570 - Other Misc nonoperating Expens
49581 - Insur Recov, PY cap asst loss
49582 - Ins Recovery, Non-cap Asset
<table>
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<tr>
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<tr>
<td>49591</td>
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<td>NonOper Gifts to Other Institu</td>
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<td>Other Nonoperating Expense-Plt</td>
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<td>94100</td>
<td>Nonoper-Rev-STIP Distribution</td>
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<td>Nonoper-Rev-TRIP Distribution</td>
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<td>Nonoper-Rev-GEP Payout</td>
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<td>94500</td>
<td>Nonop-Rev-Patent/Royalty Incom</td>
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<td>Patent &amp; Royalty Income</td>
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<td>Other Changes in Position</td>
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<tr>
<td>49910</td>
<td>Capital Gifts &amp; Grants</td>
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<td>Capital Gifts &amp; Grants</td>
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<tr>
<td>49911</td>
<td>Capital gifts Uncollectible</td>
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49912 - Capital Gifts-Disc on Pledges
49913 - Capital Federal Grants
49914 - Capital-Student Fees
49915 - Capital-Other Revenues
49916 - Capital-Other Expenses
49917 - Capital State Grants
49918 - Other Deductions-Misc-SPWB
49920 - Capital Gifts-Real Estate
49921 - Capital Gifts-Bldg & Struct
49922 - Capital Gifts-Fixed Equipment
49923 - Capital Gifts-Gen Improvements
49924 - Capital Gifts-Software > 10M
49925 - Capital Gifts-Software < 10M
49926 - Capital Gifts-Equipment
49927 - Capital Gifts-Lib Mtl & Colct
49928 - Capital Gifts-Lib Rare Bks&Col
49929 - Capital Gifts-Intangibles
49930 - Capital Gifts-Infrastructure
49931 - Capital Gifts-Special Collect
49932 - Capital Gifts-Pledges
49933 - UCBF Capital Gifts
49934 - Gift Fee Assess - Capital Gift
49940 - Capital Othr Rev-Real Estate
49941 - Capital Othr Rev-Buildings
49942 - Capital Othr Rev-Fixed Equipmt
49943 - Capital Othr Rev-Gen Improvemt
49944 - Capital Othr Rev-Software>10M
49945 - Capital Othr Rev-Software <10M
49946 - Capital Othr Rev-Equipment
49947 - Capital Othr Rev-Lib Mtl & Col
49948 - Cap Othr Rev-Lib Rare Bks&Col
49949 - Capital Othr Rev-Intangibles
49950 - Cap Othr Rev-Infrastructure
49951 - Cap Othr Rev-Spec Collections
4996X - Gifts & Bequests-Cash-Endowmen
49960

49960 - Endowment Gifts - Cash

***************** End of Report *****************
BFS General Ledger

COA Tree Report

ReportId: UCGLTREE

Run Date Time: 2023-09-30-20.05.04.000000

Report : Chartfield Report

Tree : BFS_ACCOUNT

As of : 2023-09-30

|<-------------------Tree Level Details------------------->|

12345678910

EXPENSES - Expenses

58002

50XXX - Academic Wages

58K01 - BUDSUM Academic Wages

58012

58012 - BUDSUM Salaries/Wages-Academic

500XX - Academic Wages

50000 - 50099

50046 - BUDSUM Acad Fed Funds Offset

501XX - Academic Temporary Instruction

50100 - 50199

50100 - BUDSUM Temporary Instruction

502XX - Academic Wages 2013

50200 - 50299

50200 - Academic Salaries & Wages

51XXX - Staff Wages

58K02 - BUDSUM Staff Wages
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<td>5102X</td>
<td>Non-career Staff</td>
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<td>51020</td>
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<td>51029</td>
<td>Work Study</td>
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<td>5103X</td>
<td>Staff Other</td>
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<td>51030</td>
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<td>512XX</td>
<td>Staff Wages 2013</td>
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<td>Staff Salaries &amp; Wages</td>
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<td>Gross Salary Accrual</td>
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<td>58020</td>
<td>BUDSUM Salaries-Staff Limited</td>
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<td>58026</td>
<td>BUDSUM Sal-Staff Exempt CBR</td>
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<td>52XXX</td>
<td>BUDSUM Other Employee Compen</td>
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<td>5200X</td>
<td>BUDSUM Other Empl Compensation</td>
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<td>BUDSUM Other Employee Compen</td>
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<td>520YY</td>
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<td>52010</td>
<td>Vacation Accrual</td>
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<td>52011</td>
<td>Vacation Assessment</td>
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<td>Vacation Gross Reduction/Usag</td>
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<td>52020</td>
<td>Compensatory Time</td>
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<td>52040</td>
<td>Sal &amp; Wag-Contra-Capitalized</td>
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52050 - Term Ben Sal/Wag-Voluntary
52051 - Term Ben Sal/Wag-Involuntary
53XXX - BUDSUM Retirement & Benefits
530XX - BUDSUM Retirement & Benefits
53000
53000 - BUDSUM Retirement & Benefits
530XY - Benefit Assessment
53010 - 53099
53060 - Benefit Assess-Acad Regular
53070 - Benefit Assess-Staff Regular
53080 - Benefit Assessment - Limited
53085 - Benefit Assess - No Eligibilit
53086 - Benefit Assessment - Student
53090 - Benefit Assessment - Contra
531XX - Payroll Taxes
53100 - 53199
53100 - OASDI
53105 - MediCare
53110 - Foreign Employee SS Taxes
532XX - Workers' Comp Insurance
53200 - 53299
533XX - Unemployment Insurance
53300 - 53399
534XX - Health Insurance
53400 - 53499
53410 - Graduate Student Health Insura
535XX - Life Insurance
53500 - 53599
536XX - Disability Insurance
537XX - Retirement

53700 - 53799

53700 - EMPLOYER UCRP CONTRIBUTION-UC
53702 - UC 415(m) Restoration Plan Con
53704 - Emplyr UC Retiree Hlth Ben Con
53709 - UCRP Supplmntl Assess-Interest
53710 - Term Ben Benefits-Voluntary
53711 - Term Ben Benefits-Involuntary
53712 - COBRA Stimulus Subsidy

538XX - Tuition Reimbursement

53800 - 53899

53800 - Graduate Full Fee Remission
53801 - Graduate Partial Fee Remission
53802 - Graduate Nonresident Tuition R
53803 - U/G Partial Fee Remission

539XX - Other Benefits

53900 - 53999

53910 - Employee Bnft Trsfr Contra-Exp
53934 - Accrued Ben-Comp Absence-Other
53940 - Ret & Ben-Contra-Capitalized
53941 - Benefits Admin Assessment
53950 - Miscellaneous Staff Benefits
53998 - Benefit Accrual

541XX - BUDSUM Computer Equip Inven

54100 - BUDSUM Computer Equip Inventor
5411X - Comp - Purchased
54110 - 54119

54110 - Equip Computer => $5K

5412X - Comp - Leased/Financed
54120 - 54129

54120 - Prin Finance Purchase-Computer

5413X - Comp-Depreciation
54130 - 54139

5422X - BUDSUM Equip Inventorial
5420X - BUDSUM Equipment Inventorial
54200

54200 - BUDSUM Equipment-Inventorial

5421X - Other Equip - Purchased
54210 - 54219

54210 - Equipment-Other => $5K

54211 - Library Books/Mtls-Capitalizab
54212 - Office Furniture/Equip => $5K

54213 - Lib Rare Bks/Rare Bk Coll-Capt
54214 - Special Coll (excl Lib) => $5K
54215 - Fixed Equipment-Capitalized

54216 - Sporting Goods/Equip => $5K

54217 - Lib Acquisition & Processing
54218 - Library Serials-Capitalizable

5422X - Other Equip - Leased/Financed
54220 - 54229

54220 - Princpl Finance Purchase-Equip
54221 - Trade-In Allowance

5423X - Other Equipment - Fabricated
54230 - 54239
54231 - Fabricated Equipment => $5K
54232 - Fabricated Equip =>$5K (OH)
5424X - Other Equip-Other
54240 - 54249
54241 - Gen Improvements-captlzed
54242 - Software prjs-captlzed >$5M
54243 - Software => $5K <$5M
54244 - Infrastructure Assets-captlzed
54245 - Intangible Assets-captlzed
5425X - Other Equip-Depr
54250 - 54259
54250 - Other Equipment Depreciation
54251 - Depreciation - Departmental
54252 - Contra Depreciation-Department
5426X - Other Equip-Contra
54260 - 54269
54260 - Equipment-Contra-Capitalized
550XX - BUDSUM General Supplies
5500X - BUDSUM General Supplies
55000
55000 - BUDSUM General Supplies
5501X - Laboratory Supplies
55010 - 55019
55010 - Inorganic Chemicals
55011 - Organic Chemicals
55012 - Radioactive Chemicals
55013 - Restriction Enzymes
55014 - Dry Ice
55015 - Lab Glass/Ceramics/Plastics
55016 - Lab Instruments and Supplies
55017 - Lab Animals Purchases
55018 - Fertilizers & Pesticides
55060 - 55069
55060 - Lab Animals Feed
55061 - Lab Animals Bedding
58015
58015 - BUDSUM Animal
5502X - Medical Supplies
55020 - 55029
55020 - Controlled Pharmaceutical Drug
55021 - Other Pharmaceutical Drugs
55022 - Medical Supplies
5503X - General Office Supplies
55030 - 55039
55030 - General Office Supplies
55031 - Paper General
55032 - Paper-Forms
5504X - Other Supplies
55040 - 55049
55040 - General Supplies
55041 - Photographic/Video Supplies
55042 - Small Tools & Miscellaneous Ha
55043 - Security Supplies
55044 - Uniforms and Apparel
55045 - Course Materials
55046 - Janitorial Supplies
55047 - Entertainment and Other Event
- Genomic Arrays <$75K Per BdgYr
- Dining Service Supplies

- Food

- Food-Meat & Poultry
- Food-Dairy
- Food-Produce & Bakery
- Food-Dry Stores & Beverages
- Food-Frozen
- On-the-Job Meals
- Food-Other

- BUDSUM Computing Supplies

- BUDSUM Computing Supplies

- Computer Supplies

- BUDSUM Comp Equip-Non Inventor

- BUDSUM Comp Equip-Non Inventor

- Computer Equip-Non Inventorial

- Non-inv Equipment-Comp<$200
- Equip-Computer=>$200<$1,500
- Equip-Computer =>$1,500 < $5K
- BUDSUM Equip-Non Inventorial
55300 - BUDSUM Equip-Non Inventorial
55300
553YY - Equipment-Non Inventorial
55301 - 55399
55301 - Non-inv Fabricated Costs<$200
55302 - Non-inv Ofc Furniture<$200
55303 - Non-inv Sporting Goods/Eq<$200
55309 - Non-inv Equip-Oth Non-Com<$200
55311 - Fabricated Equip=>$200<$1,500
55312 - Office Furniture =>$200<$1,500
55313 - SportingGoods/Equip=>200<1,500
55314 - Special Coll=>$200<$1,500
55319 - Equip-Oth Non-Com=>$200<$1,500
55321 - Fabricated Equip =>$1,500 <$5K
55322 - Office Furniture =>$1,500 <$5K
55323 - Sport Goods/Equip=>$1,500 <$5K
55324 - Special Coll =>$1,500 <$5K
55329 - Equip-Other => $1,500 < $5K
55399 - Non-inventorial Equipment- Oth
560XX - BUDSUM Comp Serv & Software
5600X - BUDSUM Comp Serv & Software
56000
56000 - BUDSUM Comp Serv & Software
5601X - Computing Services
56010 - 56019
56010 - Computer Hardware Maintenance
56012 - Cmptng/DP Svcs-Nonrecharge
56013 - Tape Storage Services
5602X - Software

56020 - 56029

56020 - Software Licenses, Purchase
56021 - Software Licenses, Maintenance
56022 - Non-inv Software <$200
56023 - Software => $200 < $1,500
56024 - Software => $1,500 < $5K

5603X - Depreciation - Software

56030 - 56039

56030 - Depreciation-Software >5M
56031 - Depreciation-Software < 5M

561XX - BUDSUM Communications
56100 - BUDSUM Communications

56100

56100 - BUDSUM Communications
561YY - Communications

56110 - 56199

56110 - Mailing Services/Postage
56111 - Express Delivery Services
56120 - Network Installation
56121 - Network Utilization
56130 - Telephone Services
56190 - Misc Communication Svcs

562XX - BUDSUM Maint Contract & Serv

56200 - BUDSUM Maint Contract & Servic

56200

56200 - BUDSUM Maint Contract & Serv
562YY - Maintenance Contracts & Servic
56210 - 56299
56210 - Building Maintenance
56220 - Vehicle Repair
56230 - Equipment Repair
56240 - Non-inven Cap Project Exp
56290 - Other Repairs/Maintenance
563XX - BUDSUM Rents & Utilities
5630X - BUDSUM Rents & Utilities
56300
56300 - BUDSUM Rents & Utilities
5631X - Space Rental
56310 - 56319
56311 - Conf/Event Facil Rent-Off-Camp
56312 - Non-Conf/Facil Rent-Off-Campus
56313 - Internal Rent-Fed Unallowable
56314 - Variable Lease Expense
5632X - Equip Rental (computing)
56320 - 56329
56320 - Rental of Computer Equipment
5633X - Equip Rental (non-computing)
56330 - 56339
56330 - Rental of Equipment - Other
5634X - Utilities
56340 - 56349
56340 - Electricity
56341 - Water & Sewer
56342 - Natural Gas
56349 - Other Utility Services
5635X - Depreciation
56350 - Depre-Bldg & Structures
56351 - Depre-General Improvement
56352 - Depreciation-Infrastructure
56353 - Depre-Bldg & Structures-SCA
56354 - Depre-Gen Improv-SCA
5639X - Other Rents & Utilities
56390 - 56399
56398 - Contra Rent & Utilities
564XX - BUDSUM Publications & Media
5640X - BUDSUM Publications & Media
56400
56400 - BUDSUM Publications & Media
5641X - Printing/Photocopying
56410 - 56419
56410 - Printing
56411 - Photocopy
5642X - Library Materials
56420 - 56429
56420 - Library Materials
56422 - Jrls/Subscriptns: Fed Chgbl
56423 - Jrls/Subscriptns: Fed Unchgbl
5643X - Media
56430 - 56439
56430 - Multimedia Service
5644X - Depreciation - Lib Mtls & Coll
56440 - 56449
56440 - Depre-Library Mtls & Collect
565XX - BUDSUM Transportation
5650X - BUDSUM Transportation
56500

56500 - BUDSUM Transportation
5651X - Freight
56510 - 56519

56510 - Freight
5652X - Parking
56520 - 56529

56520 - Parking
5653X - Transportation
56530 - 56539

56530 - Transportation
566XX - BUDSUM Other Serv-Non Computer
5660X - BUDSUM Other Serv-Non Computer
56600

56600 - BUDSUM Other Serv-Non Computer
5661X - Advertising
56610 - 56619

56610 - Advertising: Fed Chargeable
56611 - Advertising - Fed Unchargeable
5662X - Hazardous Waste
56620 - 56629

56620 - Sample Analysis: Chemical
56621 - Sample Analysis: Radioactive
56622 - Hazardous Waste Trsfr:Chemical
56623 - Hazardous Waste Trsfr:Biohazar
56624 - Hazardous Waste Trsfr:Radioact
56625 - Hazardous Waste Labor: Chemica
56626 - Hazardous Waste Labor: Biohaza
56627 - Hazardous Waste Labor: Radioac
56629 - Other Chemical Waste Treatment
5663X - Other Services
56630 - 56649
56630 - Microfiche Services
56631 - Laundry
56632 - Medical Services
56633 - Police/Security Services
56634 - OP Common Fund Assessment
56635 - Management Fee Assessment
56636 - Property Mgmt Service Fees
56638 - Cleaning Services
567XX - BUDSUM Non-Employee Payments
5670X - BUDSUM Non-Employee Payments
56700
56700 - BUDSUM Non-Employee Payments
5671X - Participant Support
56710 - 56719
56710 - Payments to Patients or Human
56711 - Participant Support-Other
56712 - Participant Support-Stipends
56713 - Participant Support-Materials
56714 - Participant Sppt-Travel NonAir
56715 - Participant Sppt-TravelAirfare
58016
58016 - BUDSUM Participant Support
58022
58022 - BUDSUM Participant Sup-Stipend
58023
58023 - BUDSUM Participant Sup Travel
58024
58024 - BUDSUM Participant Sup Subsist
58025
58025 - BUDSUM Participant Sup Other
5672X - Other Non-employee
56720 - 56729
56720 - Consultant Fees
56721 - Non-Stdt/Vstng Schlr Stipend
56722 - Sport's Officials Fees
56723 - Student Accomodations
56724 - Temporary Labor
56725 - Deceased Empl Dpdnt Costs
56726 - Honoraria
56727 - Off-Campus Work Study Reimburs
56728 - Counseling Fees
56729 - Supplier-Provided Services
58030
58030 - BUDSUM Consulting Fees
5673X - Post-Doc (Non Emp) reimbursemt
56730 - 56739
56731 - Post Doc Other Medical Reimbur
570XX - BUDSUM Conf-Mtgs-Traing-Events
57000 - BUDSUM Conf-Mtgs-Traing-Events
57000
57000 - BUDSUM Conf-Mtgs-Traing-Events
58021
57001 - Employee Development Training
57002 - Meals Provided to Students
57003 - Conference/Event Registration
57004 - Business Meeting -Technical
57005 - Business Meeting-Non-Technical
57006 - Social Activities & Entertainment
57007 - Employee Morale-Building Activities

57210 - BUDSUM Travel Domestic
57211 - In-State Travel - Air Fare
57212 - Out-of-State Travel - Air Fare
57213 - In-State Travel - Non Air Fare
57214 - Out-of-State Travel - Non-Air
57215 - Domestic Travel Fees
57216 - Out-of-State Travel Exception
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<td>Foreign Travel - Non-Air Fare</td>
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<td>Foreign Travel Fees</td>
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<td>BUDSUM Travel - Other</td>
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<td>57230</td>
<td>BUDSUM Travel Foreign</td>
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<td>BUDSUM Travel Other</td>
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<td>5723Y</td>
<td>Travel Other</td>
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<td>Write-off of Notes as Uncollec</td>
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<td>Loans assigned to Fed Govt</td>
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<td>Collectn/Litigation Exp-Loans</td>
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<td>Canc of N/R due to Death</td>
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<td>Reserve for Bad Debts-Loans</td>
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<td>573XX</td>
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<td>BUDSUM Miscellaneous Expenses</td>
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<td>BUDSUM Miscellaneous Expenses</td>
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<td>Federal Loans Disbursed</td>
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<td>BUDSUM Direct Cost</td>
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<td>BUDSUM Other Direct Expenses</td>
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<td>BUDSUM 3rd Party Cost Share Ex</td>
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<td>58028</td>
<td>BUDSUM Capital Assets</td>
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<td>Risk Management</td>
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<td>57310 - 57319</td>
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<tr>
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<td>General &amp; Empl Liability Insur</td>
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<td>Student Health Insurance</td>
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<td>Other Insurance</td>
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<td>Medical Malpractice Insurance</td>
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<td>Auto Liability Insurance Exp</td>
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<td>57317</td>
<td>Contra-GSHIP Reimb for Service</td>
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<td>Contra-USHIP Reimb for Service</td>
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<tr>
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<td>Interest &amp; Financing Fees</td>
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<tr>
<td>57320 - 57329</td>
<td></td>
</tr>
<tr>
<td>57320</td>
<td>Financed Purchase Int-Computer</td>
</tr>
<tr>
<td>57321</td>
<td>Financed Purchase Int-Equipmmt</td>
</tr>
<tr>
<td>57322</td>
<td>Interest on Installment Purcha</td>
</tr>
<tr>
<td>57323</td>
<td>Bank Card Fees/Discounts</td>
</tr>
<tr>
<td>57324</td>
<td>Gain/Loss on Foreign Currency</td>
</tr>
<tr>
<td>57325</td>
<td>Other-Pmt of Interest on Bond</td>
</tr>
<tr>
<td>57326</td>
<td>Aux Enter-Pymt of Int on Bonds</td>
</tr>
<tr>
<td>57327</td>
<td>Amor Defer Fin Cost-Rev Bonds</td>
</tr>
<tr>
<td>57328</td>
<td>Payment of Interest to OP</td>
</tr>
<tr>
<td>57329</td>
<td>Other Interest</td>
</tr>
<tr>
<td>5733X</td>
<td>Other Fees &amp; Fines</td>
</tr>
<tr>
<td>57330 - 57339</td>
<td></td>
</tr>
<tr>
<td>57330</td>
<td>Fines &amp; Penalties</td>
</tr>
<tr>
<td>57331</td>
<td>Damage/Grievance Awds/Sttlmts</td>
</tr>
<tr>
<td>57332</td>
<td>Cost of Other Legal Proceeding</td>
</tr>
<tr>
<td>57334</td>
<td>Greenhouse Gas Cap-and-Trade</td>
</tr>
</tbody>
</table>
57335 - Govt Regulatory Fees
5734X - Non Compensation Payments
57340 - 57349
57340 - Medical Coverage Reimbursement
57342 - Misc Exp-Contra-Capitalized
57343 - Amort-Intang Lease-Land
57344 - Amort-Intang Lease-Bldg&Impv
57345 - Amort-Intang Lease-Equipment
57346 - Amort-Intang-Software License
5734X - Other
57350 - 57359
57350 - Non-student Appreciation/Award
57351 - Donations & Contributions
57352 - Memberships: Fed Chrgbl
57353 - Memberships: Federally Unchrg
57354 - Tournament Registration/Entry
57355 - Royalties
57358 - Fund Raising Contra Expense
57365 - 57368
57365 - Indirect Cost-NonCG Funds
57371
57371 - On-Site Game Exp (Guarantees
57375
57375 - Unrstr Gifts to Other Instit
5736X - Agency
57360 - 57364
57360 - Agency Fund Cash Receipts
57361 - Agency AFC Charges
57369
57369 - Agency Contra Expense
5737X - Cost of Goods Sold
57370
57370 - Cost of Goods Sold
57372 - 57374
57373 - Work-Study Admin Assessment
5737Y - Post-Doc Stipends
57376 - 57377
5738X - Interest - Contra
57378 - 57379
57378 - Pymt of Int-Tax Exempt CP
57380 - 57389
57382 - Paymt of Int Finance Purchases
57389 - Amort of Premium-Revenue Bond
57780 - 57799
57781 - Pymt of Int 1-Tm Pmt St Cap Le
5739X - Expenditure Clg & 577XX
57390 - 57399
57390 - Fiscal Close Clearing
57391 - Lease Interest Expense
57392 - Software License Interest Exp
57399 - Expenditure Clearing Other
57701
57710 - 57720
57710 - Clear Deficits-Rchg, Oth Curre
57720 - Deficit Clearing - C & G
574XX - BUDSUM Pymts Students/Stud Aid
5740X - BUDSUM Pymnts Students/Stud Ai
57400 - 57409

57400 - BUDSUM Pymts Students/Stud Aid

58017

58017 - BUDSUM Tuition

5741X - Student Aid-Stipends

57410 - 57419

57410 - U/G Scholarships-Stipends

57411 - U/G Grants-in-Aid-Stipends

57412 - U/G Misc Payments-Stipends

57413 - Grad Fellowships-Stipends

57414 - Grad Grants-in-Aid-Stipends

57415 - Grad Misc Payments-Stipends

5742X - Student Aid-Tuition/Fees

57420 - 57429

57420 - U/G Scholarships-Tuition/Fees

57421 - U/G Grants-Tuition/Fees

57422 - U/G Misc Payments-Tuition/Fees

57423 - Grad Fellowships-Tuition/Fees

57424 - Grad Grants-in-Aid-Tuition/Fee

57425 - Grad Misc Payment-Tuition/Fees

5743X - Student Aid-Travel

57430 - 57439

57430 - Grad Fellowships-Travel

57431 - Grad Grants-in-Aid-Travel

5744X - Student Aid-General

57440 - 57459

57440 - U/G Scholarships-General

57441 - U/G Grants-General

57442 - U/G Misc Payments-General
57443 - Grad Fellowships-General
57444 - Grad Grants-in-Aid-General
57445 - Grad Misc Payments-General
57450 - Student Appreciation/Awards
57455 - Research Training Awards
57456 - Pymts to Indiv on Filing Fee
5749X - Student Aid-Contra
57490 - 57499
57490 - Scholarship Allowance Contra
575XX - Impairment of Cap Assets
57510 - 57599
57510 - Impr Orig Cost-Real Estate
57511 - Impr Orig Cost-Bldg & Struct
57512 - Impr Orig Cost-Fixed Equip
57513 - Impr Orig Cost-Gen Imprvmts
57514 - Impr Orig Cost-Software >10M
57515 - Impr Orig Cost-Software< 10M
57516 - Impr Orig Cost Equipment
57517 - Impr Orig Cost-Intangible Asse
57518 - Impr Orig Cost-Infrastructure
57519 - Impr Orig Cst-Spc Cllct-ExcLib
57520 - Impr Orig Cst-Lib Mtrls & Cllc
57521 - Impr Orig Cst-Lib Rare Books
57550 - Opr Imp Loss to Sp/Ex Imp Loss
57560 - Other Losses, Non-capital Asst
57561 - Insur Recov, CY Non-cap Assets
57562 - Debt Extinguishment Cost
57570 - Pollution Remediation Cost
57571 - Pollution Remedi Revry-CY Cost
578XX - BUDSUM C&G Sub Awards
5780X - BUDSUM C&G Sub Awards
57800 - 57809
57800 - BUDSUM C&G Sub Awards
5781X - Non UC Contracts
57810 - 57819
57810 - Cum Exp>$25k per Subaward
57811 - Cum Exp<$25k Per Subaward
57819 - Genomic Arrays >$75K Per Bdgyr
58013
58013 - BUDSUM Sub-Recipient<=25K
58014
58014 - BUDSUM Sub-Recipient > 25K
578YY - C&G Intercampus Expenditures
57820 - 57899
579XY - BUDSUM C&G Sponsor Direct Cost
57901 - 57909
57901 - C&G Sponsor Dir Cost - Lab Fee
57970 - 57989
579XX - BUDSUM C&G Spnsr Indirect Cost
57900
57900 - BUDSUM Indirect Cost Recovery
57910 - 57969
57990 - 57999
57990 - Indirect Cost Recovery-C&G
57998 - Indirect Cost Recovery-Contra
58011
58011 - BUDSUM Indirect Cost
580XX - BUDSUM Unallocated
5800X - BUDSUM Unallocated
58000
58000 - BUDSUM Unallocated
58001
58001 - BUDSUM Unallocated
58100 - BUDSUM Reappropriation
5810X - BUDSUM Reappropriation
58100
58100 - BUDSUM Reappropriated Balances
58200 - BUDSUM Fund Advance Unalloc
5820X - BUDSUM Funds Advance Unalloc
58200
58200 - BUDSUM Fund Advance Unalloc
59XXX - Internal Recharge Income/Expen
59000 - Internal Recharge Income
59029
59029 - BUDSUM Recharge
59000
59000 - Internal Recharge Income
590XY - Internal Recharge Expense
59001 - 59099
59001 - Recharge-IT/Phone/Data Svcs
59002 - Recharge-Building Maintenance
59003 - Recharge-Lab Animal Supplies
59004 - Recharge-Lab Animal Expenses
59005 - Rechg-Fabricated Equip (OH)<5k
59006 - Recharge-Supplies
59007 - Recharge-Participant Support
59008 - Recharge-Travel
59009 - Recharge-Other Expenses
59011 - Rechg-IDC Exempt Exp (Non OH)
59012 - Rechg-Fabricated Equip (OH)>5k
59013 - Rechg-Fabrcdt Equip(Non OH)>5k
5999X - Control Unit Budget Provisions
59990 - 59999
      59990 - Staff Merit Provision
      59991 - Staff Range Provision
      59992 - Staff Up/Downgrading Provision
      59993 - Staff Reclass Provision
      59994 - Staff Equity Provision
      59998 - Provision-Staff Recog Award
925XX - C&G I/C Subaward Expense
  92500 - 92599
      92502 - C&G Subaward expense - UCSF
      92503 - C&G Subaward expense - UCD
      92504 - C&G Subaward expense - UCLA
      92505 - C&G Subaward expense - UCR
      92506 - C&G Subaward expense - UCSD
      92507 - C&G Subaward expense - UCSC
      92508 - C&G Subaward expense - UCSB
      92509 - C&G Subaward expense - UCI
      92510 - C&G Subaward expense - UCM
      92511 - C&G Subaward expense - UCOP
      92512 - C&G Subaward expense - ANR
95XXX - Other Operating Expense-UCOP
  950XX - UCOP Legal - OGC Recharge
9500 - 9509

95000 - UCOP Legal OGC Recharge

9501X - UCOP Legal Alloc - External

95010 - 95019

95010 - UCOP Legal Allocation-External

9502X - UCOP Insur Alloc - BSAS/GAEL

95020 - 95029

95020 - UCOP Insur Alloc - BSAS/GAEL

9503X - UCOP Assessment Fee

95030 - 95039

95030 - UCOP Assessment Fee

9504X - UCOP UC Path Allocation

95040

95040 - UC Path Allocation

9504Y - UCOP UCDC Assessment Fee

95045

95045 - UCDC Assessment Fee

9505X - Other UCOP Exp Alloc - Oper

95050 - 95059

95050 - Other UCOP Exp Allocations

9506X - Internal Loan Interest Expense

95060

95060 - Internal Loan Interest Expense

98XXX - Intercampus Recharges

980XX - Intercampus Recharge Debit

98000 - 98099

98002 - Intercampus Recharge Dr. UCSF

98003 - Intercampus Recharge Dr. UCD
98004 - Intercampus Recharge Dr. UCLA
98005 - Intercampus Recharge Dr. UCR
98006 - Intercampus Recharge Dr. UCSD
98007 - Intercampus Recharge Dr. UCSC
98008 - Intercampus Recharge Dr. UCSB
98009 - Intercampus Recharge Dr. UCI
98010 - Intercampus Recharge Dr. UCM
98011 - Intercampus Recharge Dr. UCOP
98012 - Intercampus Recharge Dr. ANR
985XX - Intercampus Recharge Credit
98500 - 98599
98502 - Intercampus Recharge Cr. UCSF
98503 - Intercampus Recharge Cr. UCD
98504 - Intercampus Recharge Cr. UCLA
98505 - Intercampus Recharge Cr. UCR
98506 - Intercampus Recharge Cr. UCSD
98507 - Intercampus Recharge Cr. UCSC
98508 - Intercampus Recharge Cr. UCSB
98509 - Intercampus Recharge Cr. UCI
98510 - Intercampus Recharge Cr. UCM
98511 - Intercampus Recharge Cr. UCOP
98512 - Intercampus Recharge Cr. ANR
989XX - Intercampus Contra Recharges
98998
98998 - Intercampus Contra IDC Rchrgs
98999
98999 - IC Contra Cptlzbl Costs Rchrgs

********** End of Report **********
BFS General Ledger

COA Tree Report

ReportId: UCGLTREE

Run Date Time: 2023-09-30-20.05.04.000000

Report : Chartfield Report

Tree : BFS_ACCOUNT

As of : 2023-09-30

|--<-------------------Tree Level Details------------------->|

12345678910

7XXXX - Operating Transfers

70000 - 79999

71110 - General Allocation

71210 - Block Grant

71220 - Temporary Academic Support

71230 - Faculty Start-up

71240 - Faculty Retention

71290 - OP Allocations

71295 - Other Central Commitments

71302 - Salary Support

71304 - Benefits Support

71312 - Faculty Prov/Up/Down

71314 - Faculty Merits/Promotions

71320 - Non-Fac Acad. Up/Down

71322 - Non-Fac Acad. Merits/Promos

71410 - Central Assessments

71420 - Withdrawals/Returns
71430 - Other Assessments
71600 - Fund Exchanges
71650 - Deficit clearing - Other
72110 - Inter-Location Xfr (Rev)
72115 - Inter-Location Xfr (Fund Bal)
72210 - Regents Endow/FFE Payout
72295 - Other Transfers
73110 - Summer Session/UNEX Rev Share
73120 - Academic/Research Awards
73130 - Personnel Awards & Training
73140 - Work-study Funding
73150 - Gift Fee Distribution
73201 - InterDiv - Initial Transfers
73205 - InterDiv - Vice-Chanc Support
73295 - InterDiv - Other Xfer Btwn Div
74101 - Div - Initial Transfers
74110 - Div - Block Grant
74120 - Div - Temp Acad Support
74130 - Div - Faculty Start-up
74140 - Div - Faculty Retention
74150 - Div - Salary Support
74155 - Div - Benefits Support
74160 - Div - Personnel Actions
74180 - Div - Sweeps/Withdrawals
74195 - Div - Other Dean/AVC Support
74295 - Div - Other Internal Xfr
75101 - Dept - Initial Transfers
75195 - Dept - Other Internal Xfr
************* End of Report *************
GL Account Details Report

ReportId: UCGLACCT

Run Date Time: 2023-09-30-20.05.04.000000

---

**Account : 10000**

Effective Date : 1900-01-01

Description : Cash-Receipts-BofA-Credit Card

---

**Account : 10001**

Effective Date : 1900-01-01

Description : Cash-Receipts-BofA-Cash, Check

---

**Account : 10003**

Effective Date : 2004-08-01

Description : Cash-Receipts-Mellon-ACH

---

**Account : 10009**

Effective Date : 2023-08-01

Description : Cash-BofA-Equity Transfers

Long Description : Bank of America cash account for equity management cash transfers.

---

**Account : 10012**

Effective Date : 1900-01-01

Description : Cash-Disb-WF-Accounts Payable
Account: 10015
Effective Date: 1900-01-01
Description: Cash-Disb-WF-Emergency Loans

Account: 10018
Effective Date: 2000-10-13
Description: Cash-Disb-Mellon-A/P-EFT
Long Description: Old account was 10013 at Wells Fargo Bank.

Account: 10019
Effective Date: 2001-11-07
Description: Cash-Disb-BofA-Wire/FX
Long Description: Bank of America account to be used by Disbursements for wire transfer disbursements and foreign exchange. The related bank account was established to be used instead of the existing cash receipts account.

Account: 10020
Effective Date: 2006-12-01
Description: Cash-Frgn-Bnq de Plyns-Oprrtn
Long Description: This is a bank account with the Banque de Polynesie in Moorea (CFP Francs), used by CNR UCB Biological Station as a checking account for operations. Department contact Barbara Lane, Asst Dean-Budget & Finance (babs@nature.berkeley.edu, 3-2203).

Account: 10022
Effective Date: 2006-12-01
Description: Cash-Frgn-Ntnl BK of Grc-Oprtn
Long Description: This is a bank account with the National Bank of Greece (Euros), used by Classics (CASMA) for Nemea excavation as an operating account. Department contact Susan Pulliam, MSO (spulliam@berkeley, 2-4565).

Account: 10023
Effective Date : 2006-12-01
Description : Cash-Frgn-Ntnl BK of Grc-Svngs
Long Description : This is a bank account with the National Bank of Greece (U.S. $), used by Classics (CASMA) for Nemea excavation as a savings account. Department contact Susan Pulliam, MSO (spulliam@berkeley, 2-4565).

Account : 10032

Effective Date : 2011-03-01
Description : Cash-Frgn-Chile-Chilean Pesos
Long Description : This is a bank account with Banco de Chile (Chilean Pesos) in Santiago Chile, used by Adrian T. Lee, Professor of Physics, for the NSF funded POLARBEAR project. The contact person for this account is Claudia Lopez, Director of Administration at Department of Physics, (clopez@berkeley, 643-0568). Bank Account Number 001-70680-02

Account : 10034

Effective Date : 2015-10-01
Description : Cash-Frgn-Chile2-Chilean Pesos
Long Description : Cash-Frgn-Chile2-Chilean Pesos Account Name â€“ Universidad De California Berkeley Account Number - 00-001-92491-05 Currency CLP â€“ Chilean Pesos Requested by Professor Adrian Lee at Physics, 643-4606, Adrian.Lee@berkeley.edu

Account : 10100

Effective Date : 1900-01-01
Description : Cash-Petty Cash-General
Long Description :

Account : 10110

Effective Date : 2003-01-01
Description : Cash-Petty Cash-Change Funds
Long Description : This is an OpenItem account for tracking change (currency and coins) at custodian departments. Account 10130, Cash-Petty Cash-Bank Change Fd, effective 01/01/03, is not an OpenItem account and is used only for tracking change at campus restaurants.

Account : 10120
Account: 10130
Effective Date: 2003-01-01
Description: Cash-Petty Cash-Bank Change Fd
Long Description: This account is set up to keep track of change (currency and coins) at the campus restaurants in a new banking process. This account is NOT an OpenItem account and will not use the reference field for open item reporting. Account 10110, Cash-Petty Cash-Change Funds, is an OpenItem account and uses the reference field for open item reporting for tracking change at custodian departments.

Account: 10140
Effective Date: 2008-05-02
Description: Cash-Petty Cash-Foreign
Long Description: This petty cash account was established to distinguish those foreign petty cash funds that are not subject to Disbursements' practice of disallowing EFT for reimbursements for petty cash custodians.

Account: 11102
Effective Date: 2009-06-02
Description: Invstmt Held by Mgmt Companies
Long Description: Investment Held by management companies. A trustee cash account for recording the cash/bank accounts held by the property management companies.

Account: 12000
Effective Date: 2002-06-01
Description: A/R State Approp-Operating
Long Description: Current Asset-Accounts Receivable-State Appropriation-Operating. This is the receivable account for special state appropriation revenues.

Account: 12103
Effective Date: 2000-11-01
Description : A/R U.S. Govt Grants-Stdt Aid

Long Description : Separate A/R U.S. Government Grant account for student aid for use by LRO versus open item account used by EFA for other A/R U.S. Government Grant balances/transactions.

---

**Account : 12108**

Effective Date : 2010-06-01

Description : A/R U.S. Govt Pell Grants

Long Description : A/R U.S. Govt Pell Grants, established per UCOP's request on July 12, 2010, regarding Federal Pell Grant Revenue Reporting Change

---

**Account : 12109**

Effective Date : 2011-03-01

Description : A/R U.S. Financing Appro BABs

Long Description : To record accrued interest receivable from the United States Treasury on Build America Bonds (BABs), mapped to UCOP AGC 160518

---

**Account : 12200**

Effective Date : 1900-01-01

Description : A/R Auxiliaries & Svc Enterpri

Long Description :

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**Account : 12250**

Effective Date : 1900-01-01

Description : Allow for Doubt Accts-Aux & SE

Long Description :

---

**Account : 12301**

Effective Date : 2019-05-01

Description : A/R BFS Returned Checks

Long Description : Clearing account for returned checks from bank. Items received from the bank are initially recorded in this account.
<table>
<thead>
<tr>
<th>Account: 12303</th>
</tr>
</thead>
<tbody>
<tr>
<td>Effective Date: 2001-05-01</td>
</tr>
<tr>
<td>Description: BFS A/R</td>
</tr>
<tr>
<td>Long Description: BFS A/R This GL account is active for the go-live date of 4/1/2012 for the AR and Billing modules. The effective date of the account is set to 5/1/2001 to accommodate the oldest open active invoice.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Account: 12311</th>
</tr>
</thead>
<tbody>
<tr>
<td>Effective Date: 2019-11-01</td>
</tr>
<tr>
<td>Description: A/R Campus Solutions</td>
</tr>
<tr>
<td>Long Description: A/R Campus Solutions for SIS</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Account: 12331</th>
</tr>
</thead>
<tbody>
<tr>
<td>Effective Date: 1900-01-01</td>
</tr>
<tr>
<td>Description: A/R Private Gifts &amp; Endowments</td>
</tr>
<tr>
<td>Long Description:</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Account: 12333</th>
</tr>
</thead>
<tbody>
<tr>
<td>Effective Date: 2001-06-01</td>
</tr>
<tr>
<td>Description: A/R Pledges-Noncurrent</td>
</tr>
<tr>
<td>Long Description:</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Account: 12334</th>
</tr>
</thead>
<tbody>
<tr>
<td>Effective Date: 2001-06-01</td>
</tr>
<tr>
<td>Description: A/R Pledges-Allow for Uncoll-N</td>
</tr>
<tr>
<td>Long Description:</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Account: 12335</th>
</tr>
</thead>
<tbody>
<tr>
<td>Effective Date: 2001-06-01</td>
</tr>
<tr>
<td>Description: A/R Pledges-Discount-Noncurrent</td>
</tr>
<tr>
<td>Long Description:</td>
</tr>
</tbody>
</table>
**Account : 12340**

Effective Date : 2019-07-01

Description : A/R Payroll Clearing

Long Description :

---

**Account : 12350**

Effective Date : 1900-01-01

Description : A/R Agencies

Long Description :

---

**Account : 12351**

Effective Date : 2015-11-01

Description : A/R CS 3rd Party Orgs

Long Description : A/R CS 3rd Party Orgs for SIS

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**Account : 12360**

Effective Date : 1900-01-01

Description : A/R Other

Long Description :

---

**Account : 12364**

Effective Date : 2004-12-01

Description : A/R UNEX Sundry Debtor

Long Description : Accounts Receivable University Extension Sundry Debtor

---

**Account : 12370**

Effective Date : 1900-01-01

Description : Accrued Receivables (Unbilled)

Long Description :
Account : 12380
Effective Date : 1900-01-01
Description : A/R Contra (Unapplied Cash)
Long Description :

Account : 12390
Effective Date : 1900-01-01
Description : Allow for Doubtful Accts-Other
Long Description :

Account : 12391
Effective Date : 2001-06-01
Description : A/R-Other-Gifts/Pledges-Allowa
Long Description :

Account : 12393
Effective Date : 2012-04-01
Description : BFS Allow for Doubtful Accts
Long Description : BFS Allow for Doubtful Accts

Account : 12590
Effective Date : 2006-05-01
Description : Allow for Doubtful - Tui & Fee
Long Description : Allowance for doubtful account for student tuitions and fees.

Account : 12650
Effective Date : 2001-07-01
Description : Allowance-Doubtful Accts-Educ
Long Description :
Account : 12800
Effective Date : 2021-12-01
Description : Lease Receivable - Current
Long Description : Lease Receivable per GASB 87 lease accounting.

Account : 12801
Effective Date : 2021-12-01
Description : Lease Receivable - Long term
Long Description : Lease Receivable per GASB 87 lease accounting.

Account : 12802
Effective Date : 2021-12-01
Description : Accrued Lease Interest
Long Description : Accrued Lease Interest Receivable per GASB 87 lease accounting.

Account : 14000
Effective Date : 1900-01-01
Description : General Inventories
Long Description :

Account : 14100
Effective Date : 1900-01-01
Description : Aux & SE Inventories
Long Description :

Account : 14110
Effective Date : 1900-01-01
Description : Aux & Svc Enter Work-in-Proces
Account : 15000
Effective Date : 1900-01-01
Description : General Prepayments
Long Description :

Account : 15001
Effective Date : 2010-07-01
Description : Travel & Other Advances
Long Description :

Account : 15010
Effective Date : 1900-01-01
Description : General Deferred Charges
Long Description :

Account : 15090
Effective Date : 2001-06-01
Description : General Other Assets-Noncurren
Long Description :

Account : 15900
Effective Date : 2016-05-01
Description : DO-Loss on Debt Refund-Capital
Long Description : Deferred Outflows-Deferred Financing Costs â€“ Capital Related Debt Financing Set up per GASB 65

Account : 15950
Effective Date : 2019-06-01
### Account: 16000

**Effective Date:** 2004-11-01  
**Description:** Notes Receivable - LT Loans  
**Long Description:** 

### Account: 16001

**Effective Date:** 2006-07-01  
**Description:** N/R Fed Loan - Advanced to Stdnt  
**Long Description:** Notes Receivable - Federal Loan - funds advanced to students, formerly in 16000

### Account: 16002

**Effective Date:** 2006-07-01  
**Description:** N/R Fed Ln - Prin Assigned to US  
**Long Description:** Notes Receivable - Federal Loan - loan principal assigned to and accepted by the united states, formerly in 16000

### Account: 16003

**Effective Date:** 2006-07-01  
**Description:** N/R Fed Loan - Prin Cncl - Tch/Mil  
**Long Description:** Notes Receivable - Federal Loan - total loan principal canceled on loans made prior to 07/01/72 - teach/military, formerly in 16000

### Account: 16004

**Effective Date:** 2006-07-01  
**Description:** N/R Fed Ln - Prin Cncl - Subj Mttr  
**Long Description:** Notes Receivable - Federal Loan - principal canceled for certain subject matter teaching 07/23/92 and after, formerly in 16000
Account : 16005
Effective Date : 2004-11-01
Description : Notes Receivable-In-Transit
Long Description :

Account : 16006
Effective Date : 2006-07-01
Description : N/R Fed Ln-Prin Cncl-Othr Tch
Long Description : Notes Receivable - Federal Loan - principal cancelled for all other teaching on loans made 07/01/72 and after, formerly in 16000

Account : 16007
Effective Date : 2006-07-01
Description : N/R Fed Ln-Prin Cncl-Mil Svc
Long Description : Notes Receivable - Federal Loan - principal cancelled for military service on loans made 07/01/72 and after, formerly in 16000

Account : 16008
Effective Date : 2006-07-01
Description : N/R Fed Ln-Prin Cncl-Vlntr Svc
Long Description : Notes Receivable - Federal Loan - principal cancelled for volunteer service, formerly in 16000

Account : 16009
Effective Date : 2006-07-01
Description : N/R Fed Ln-Prin Cncl-Law Enfrc
Long Description : Notes Receivable - Federal Loan - principal cancelled for law enforcement and corrections officer service, formerly in 16000

Account : 16012
Effective Date : 2006-07-01
Description : N/R Fed Ln-Prin Cncl-Child/Fam
<table>
<thead>
<tr>
<th>Account</th>
<th>Effective Date</th>
<th>Description</th>
<th>Long Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>16015</td>
<td>1900-01-01</td>
<td>NR-Campus-LT Loan Recordkeepin</td>
<td></td>
</tr>
</tbody>
</table>

**Account : 16018**
Account : 16019
Effective Date : 2006-07-01
Description : N/R Fed Ln-Prin Adjmt-Other
Long Description : Notes Receivable - Federal Loan - principal adjustments - other, formerly in 16000

Account : 16020
Effective Date : 1900-01-01
Description : Notes Receivable-ST Housing
Long Description :

Account : 16040
Effective Date : 1900-01-01
Description : Notes Receivable-Ford Direct
Long Description :

Account : 16041
Effective Date : 2013-10-01
Description : N/R Fed Ln-Prin Cncl-Spch/Path
Long Description : N/R Federal Loan-Principal Cancellation for Speech-Language Pathology Services

Account : 16042
Effective Date : 2015-01-01
Description : N/R Fed Ln-Prin Cncl-Disabi/VA
Long Description : N/R Federal Loan-Principal Cancellation for Disability Based on VA determination
<table>
<thead>
<tr>
<th>Account</th>
<th>Effective Date</th>
<th>Description</th>
<th>Long Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>16049</td>
<td>2007-06-01</td>
<td>NR-Noncurrent Contra YE Reclas</td>
<td>Notes Receivable - Noncurrent Contra for Year-End Reclassification</td>
</tr>
<tr>
<td>16061</td>
<td>2006-07-01</td>
<td>N/R Fed Loan-Principal Collect</td>
<td>Notes Receivable - Federal Loan - loan principal collected, formerly in 16000</td>
</tr>
<tr>
<td>16090</td>
<td>1900-01-01</td>
<td>Allowance for Doubtful Notes</td>
<td></td>
</tr>
<tr>
<td>16100</td>
<td>2001-06-01</td>
<td>Current Portion of N/R-Loans</td>
<td></td>
</tr>
<tr>
<td>16110</td>
<td>2001-06-01</td>
<td>Current Portion of N/R-Collect</td>
<td></td>
</tr>
<tr>
<td>16120</td>
<td>2001-06-01</td>
<td>Cur Portion of Mort Rec-Loans</td>
<td></td>
</tr>
</tbody>
</table>
Account : 16130
Effective Date : 2001-06-01
Description : Current Portion of M/R-Collect
Long Description :

Account : 16140
Effective Date : 2001-06-01
Description : Curr Portion of N/R-Allowance
Long Description :

Account : 19000
Effective Date : 2000-07-01
Description : Real Estate
Long Description :

Account : 19001
Effective Date : 2000-07-01
Description : Real Estate - New Increment
Long Description :

Account : 19002
Effective Date : 2000-07-01
Description : Real Estate - Disposal
Long Description :

Account : 19003
Effective Date : 2000-07-01
Description : Real Estate-Inter-Camp Trf Out
Long Description :
Account: 19004
Effective Date: 2000-07-01
Description: Real Estate-Inter-Camp Trf In
Long Description:

Account: 19005
Effective Date: 2000-07-01
Description: Real Estate-Trf/Adj w/i Campus
Long Description:

Account: 19006
Effective Date: 2005-09-01
Description: Real Estate-Imprmt Book Value
Long Description: Real Estate-Impairment to Book Value

Account: 19007
Effective Date: 2007-11-01
Description: Real Estate-Cap Int Earnings
Long Description:

Account: 19100
Effective Date: 2000-07-01
Description: Buildings & Structures
Long Description:

Account: 19101
Effective Date: 2000-07-01
Description: Bldg & Struc - New Increment
Long Description:
<table>
<thead>
<tr>
<th>Account</th>
<th>Effective Date</th>
<th>Description</th>
<th>Long Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>19102</td>
<td>2000-07-01</td>
<td>Bldg &amp; Struct - Disposal</td>
<td></td>
</tr>
<tr>
<td>19103</td>
<td>2000-07-01</td>
<td>Bldg &amp; Struc-Intercamp Trf Out</td>
<td></td>
</tr>
<tr>
<td>19104</td>
<td>2000-07-01</td>
<td>Bldg &amp; Struct-Intercamp Trf In</td>
<td></td>
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<tr>
<td>19105</td>
<td>2001-02-13</td>
<td>Bldg &amp; Struct-Trf/Adj w/i Camp</td>
<td></td>
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<tr>
<td>19106</td>
<td>2005-09-01</td>
<td>Bldg &amp; Struc-Imprmt Book Value</td>
<td></td>
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<tr>
<td>19107</td>
<td>2007-11-02</td>
<td>Bldg &amp; Structure-Cap Int Earn</td>
<td></td>
</tr>
<tr>
<td>Account</td>
<td>Description</td>
<td>Long Description</td>
<td></td>
</tr>
<tr>
<td>---------</td>
<td>-------------</td>
<td>-----------------</td>
<td></td>
</tr>
<tr>
<td>19110</td>
<td>Bldg &amp; Structure-SCA</td>
<td>Bldg &amp; Structure-SCA</td>
<td></td>
</tr>
<tr>
<td>19111</td>
<td>Bldg &amp; Struc-New Increment-SCA</td>
<td>Bldg &amp; Struc-New Increment-SCA</td>
<td></td>
</tr>
<tr>
<td>19112</td>
<td>Bldg &amp; Struct - Disposal-SCA</td>
<td>Bldg &amp; Struct - Disposal-SCA</td>
<td></td>
</tr>
<tr>
<td>19113</td>
<td>Bldg &amp; Str-Intrcmp Trf Out-SCA</td>
<td>Bldg &amp; Str-Intrcmp Trf Out-SCA</td>
<td></td>
</tr>
<tr>
<td>19114</td>
<td>Bldg &amp; Stru-Intrcmp Trf In-SCA</td>
<td>Bldg &amp; Stru-Intrcmp Trf In-SCA</td>
<td></td>
</tr>
<tr>
<td>19115</td>
<td>Bldg &amp; Str-Trf/Adj w/i Cmp-SCA</td>
<td>Bldg &amp; Str-Trf/Adj w/i Cmp-SCA</td>
<td></td>
</tr>
</tbody>
</table>
Account: 19116
Effective Date: 2015-06-01
Description: Bldg & Str-Imprmt Bk Value-SCA
Long Description: Bldg & Str-Imprmt Bk Value-SCA

Account: 19190
Effective Date: 2002-06-01
Description: Accum Depreciation - Buildings
Long Description:

Account: 19191
Effective Date: 2017-10-01
Description: Accum Deprec- Bldg SCA
Long Description: Accumulated Depreciation - Building & Structures - Service Concession Arrangements. See UCOP IRM 60-1 (GASB statement number 60 - Accounting and Financial Reporting for SCA)

Account: 19200
Effective Date: 2000-07-01
Description: General Improvements
Long Description:

Account: 19201
Effective Date: 2000-07-01
Description: Gen Imprvmt - New Increment
Long Description:

Account: 19202
Effective Date: 2000-07-01
Description: Gen Imprvmt - Disposal
Account : 19203
Effective Date : 2000-07-01
Description : Gen Improv-Intercam Trf Out
Long Description :

Account : 19204
Effective Date : 2000-07-01
Description : Gen Improv-Intercam Trf In
Long Description :

Account : 19205
Effective Date : 2001-02-13
Description : Gen Improvmt - Trf/Adj w/i Camp
Long Description :

Account : 19206
Effective Date : 2005-09-01
Description : Gen Improvmt-Imprmt Book Value
Long Description : General Improvements - Impairment to Book Value

Account : 19207
Effective Date : 2007-11-02
Description : Gen Improvmt-Cap Int Earnings
Long Description :

Account : 19210
Effective Date : 2016-01-01
Description : General Improvement-SCA
Long Description : General Improvement-SCA

**Account : 19211**

Effective Date : 2015-06-01

Description : Gen Improvmt-New Increment-SCA

Long Description : Gen Improvmt-New Increment-SCA

**Account : 19212**

Effective Date : 2015-06-01

Description : Gen Improvmt - Disposal-SCA

Long Description : Gen Improvmt - Disposal-SCA

**Account : 19213**

Effective Date : 2015-06-01

Description : Gen Improv-Intercam Trf Out-SCA

Long Description : Gen Improv-Intercam Trf Out-SCA

**Account : 19214**

Effective Date : 2015-06-01

Description : Gen Improv-Intercam Trf In-SCA

Long Description : Gen Improv-Intercam Trf In-SCA

**Account : 19215**

Effective Date : 2015-06-01

Description : Gen Improvmt-Trf/Adj wi Cmp-SCA

Long Description : Gen Improvmt-Trf/Adj wi Cmp-SCA

**Account : 19216**

Effective Date : 2015-06-01

Description : Gen Improvmt-Imprmt BV-SCA
Long Description : Gen Improvmt-Imprmt BV-SCA

**Account : 19290**

Effective Date : 2002-06-01

Description : Accum Depreciation-Gen Improvmt

Long Description :

**Account : 19291**

Effective Date : 2017-10-01

Description : Accum Deprec- Gen Impr SCA

Long Description : Accumulated Depreciation - General Improvements - Service Concession Arrangements. See UCOP IRM 60-1 (GASB statement number 60 - Accounting and Financial Reporting for SCA)

**Account : 19300**

Effective Date : 2000-07-01

Description : Fixed Equipment

Long Description :

**Account : 19301**

Effective Date : 2000-07-01

Description : Fixed Equip - New Increment

Long Description :

**Account : 19302**

Effective Date : 2000-07-01

Description : Fixed Equip - Disposal

Long Description :

**Account : 19303**

Effective Date : 2000-07-01
Description : Fixed Equip-Intercamp Trf Out
Long Description :

Account : 19304
Effective Date : 2000-07-01
Description : Fixed Equip-Intercamp Trf In
Long Description :

Account : 19305
Effective Date : 2001-02-13
Description : Fixed Equip-Trf/Adj w/i Campus
Long Description :

Account : 19306
Effective Date : 2005-09-01
Description : Fixed Equip-Imprmt Book Value
Long Description : Fixed Equipment - Impairment to Book Value

Account : 19430
Effective Date : 1900-01-01
Description : Other Equipment
Long Description :

Account : 19435
Effective Date : 1900-01-01
Description : Accum Depreciation-Other Equip
Long Description :

Account : 19540
Effective Date : 2000-11-22
Description : Infrastructure

Long Description :

**Account : 19541**

Effective Date : 2000-07-01

Description : Infrastructure - New Increment

Long Description :

**Account : 19542**

Effective Date : 2000-07-01

Description : Infrastructure - Disposal

Long Description :

**Account : 19543**

Effective Date : 2000-07-01

Description : Infrastructure-Intercam Tf Out

Long Description :

**Account : 19544**

Effective Date : 2000-07-01

Description : Infrastructure-Intercam Trf In

Long Description :

**Account : 19545**

Effective Date : 2000-07-01

Description : Infrastructure-Trf/Adj w/i Cam

Long Description :

**Account : 19546**

Effective Date : 2005-09-01
Description : Infrastruc-Imprmt Book Value
Long Description : Infrastructure - Impairment to Book Value

**Account : 19547**

Effective Date : 2007-11-02
Description : Infrastructure-Cap Int Earning
Long Description :

**Account : 19590**

Effective Date : 2002-06-01
Description : Accum Deprec-Infrastructure
Long Description :

**Account : 19600**

Effective Date : 2007-10-01
Description : Library Material & Collections
Long Description :

**Account : 19601**

Effective Date : 2006-10-02
Description : Lib Mtrl & Cllet-New Increment
Long Description : Library Material & Collects-New Increment

**Account : 19602**

Effective Date : 2006-10-02
Description : Lib Mtrl & Cllet-Disposal
Long Description : Library Material & Collects-Disposal

**Account : 19605**

Effective Date : 2006-10-02
Description : Lib Mtrl & Cllct-Tsf/Adj w/i C
Long Description : Library Material & Collects-Transfer/Adjustment within Campus

**Account : 19610**
Effective Date : 2000-11-21
Description : Lib Rare Bks & Rare Bk Collect
Long Description :

**Account : 19620**
Effective Date : 2000-11-21
Description : Special Collections-Excl Lib
Long Description :

**Account : 19690**
Effective Date : 2001-07-01
Description : Accum Deprec-Libr Mtl & Collec
Long Description :

**Account : 19700**
Effective Date : 1900-01-01
Description : CIP-Site Clearance
Long Description :

**Account : 19710**
Effective Date : 1900-01-01
Description : CIP-Construction
Long Description :

**Account : 19720**
Effective Date: 1900-01-01
Description: CIP-Exterior Utilities

Account: 19730

Effective Date: 1900-01-01
Description: CIP-Movable Equipment

Account: 19731

Effective Date: 2013-01-01
Description: CIP-Movable Equip-Cap (Contra)

Account: 19740

Effective Date: 1900-01-01
Description: CIP-Site Development

Account: 19750

Effective Date: 1900-01-01
Description: CIP-Consultant Fees

Account: 19760

Effective Date: 1900-01-01
Description: CIP-Facilities Management

Account: 19770
Effective Date: 1900-01-01
Description: CIP-Survey/Tests/Plans/Specs
Long Description:

**Account: 19780**

Effective Date: 1900-01-01
Description: CIP-Special Items
Long Description:

**Account: 19785**

Effective Date: 2007-11-01
Description: CIP-Capitalized Interest Earni
Long Description:

**Account: 19790**

Effective Date: 1900-01-01
Description: CIP-Budget
Long Description: Capital Improvement Project Budget

**Account: 19791**

Effective Date: 2013-01-01
Description: CIP-Budget-Capitaliza (Contra)
Long Description: CIP-Budget-Capitalization (Contra)

**Account: 19795**

Effective Date: 1900-01-01
Description: CIP-General (Summary)
Long Description:

**Account: 19796**
Effective Date: 2013-01-01
Description: CIP-General-Capitaliz (Contra)
Long Description: CIP-General-Capitalization (Contra)

**Account: 19799**

Effective Date: 1900-01-01
Description: CIP-Clearing/Non-capitalizable
Long Description:

**Account: 19800**

Effective Date: 2011-11-01
Description: Software Projects > $5M
Long Description: Software projects over $5 million

**Account: 19801**

Effective Date: 2016-06-01
Description: Software Proj > $5M-New Increm
Long Description: Software Proj > $5M-New Increm

**Account: 19802**

Effective Date: 2016-06-01
Description: Software Proj > $5M-Disposal
Long Description: Software Proj > $5M-Disposal

**Account: 19805**

Effective Date: 2016-06-01
Description: Software Proj > $5M-Tsf/Adj Ca
Long Description: Software Proj > $5M-Tsf/Adj w/i Ca

**Account: 19810**
<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
<th>Long Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>19811</td>
<td>Software ( \leq 5 )M</td>
<td>Externally purchased software over $1,500 per user, but ( \leq 5 ) million overall</td>
</tr>
<tr>
<td>19812</td>
<td>Software ( \leq 5 )M-New Increment</td>
<td>Externally purchased software ( \leq 5 )M-New Increment</td>
</tr>
<tr>
<td>19815</td>
<td>Software ( \leq 5 )M-Transfer/Adjustment within Campus</td>
<td>Externally purchased software ( \leq 5 )M-Transfer/Adj w/i Ca</td>
</tr>
<tr>
<td>19820</td>
<td>Software Development In-Progress</td>
<td>Software Development In-Progress account is for software development work that is capitalizable but won't be finished until a couple of years later so shouldn't be yet depreciated. This account is mapped with AGC 120610-Construction in Progress-Campus.</td>
</tr>
<tr>
<td>19821</td>
<td>Software WIP-Sal/Wage/Benefits</td>
<td>Externally purchased software ( \leq 5 )M-Tsf/Adj w/i Ca</td>
</tr>
<tr>
<td>Account</td>
<td>Description</td>
<td>Effective Date</td>
</tr>
<tr>
<td>---------</td>
<td>------------------------------</td>
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</tr>
<tr>
<td>19822</td>
<td>Software WIP-Professional Fees</td>
<td>2014-12-01</td>
</tr>
<tr>
<td>19823</td>
<td>Software WIP-Movable Equipment</td>
<td>2014-12-01</td>
</tr>
<tr>
<td>19824</td>
<td>Software WIP - Licenses</td>
<td>2014-12-01</td>
</tr>
<tr>
<td>19825</td>
<td>Software WIP - Maintenance</td>
<td>2014-12-01</td>
</tr>
<tr>
<td>19826</td>
<td>Software WIP - Other Costs</td>
<td>2014-12-01</td>
</tr>
<tr>
<td>19880</td>
<td>Accum Deprec-Software &gt; 5M</td>
<td>2016-04-01</td>
</tr>
</tbody>
</table>
**Account : 19890**

Effective Date : 2016-04-01

Description : Accum Deprec-Software < 5M

Long Description :

---

**Account : 19900**

Effective Date : 2020-01-01

Description : Intangible Assets

Long Description :

---

**Account : 19910**

Effective Date : 2020-01-01

Description : Cap & Trade Credits

Long Description : Cap & Trade Credits

---

**Account : 19911**

Effective Date : 2021-01-01

Description : Cap & Trade Credit-Impairment

Long Description : Cap & Trade Credit Impairment

---

**Account : 19912**

Effective Date : 2022-02-01

Description : Intang Asset-Lease-Land

Long Description : Intangible right of use land leased asset per GASB 87 lease accounting.

---

**Account : 19913**

Effective Date : 2022-02-01

Description : Intang Asset-Lease-Bldg&Impv

Long Description : Intangible right of use buildings & improvements leased asset per GASB 87 lease accounting.
Account : 19914
Effective Date : 2022-02-01
Description : Intang Asset-Lease-Equipment
Long Description : Intangible right of use equipment leased asset per GASB 87 lease accounting.

Account : 19915
Effective Date : 2022-12-01
Description : Intang Asset-Software License
Long Description : Intang Asset-Software License

Account : 19990
Effective Date : 2001-07-01
Description : Accum Deprec-Intangible Assets
Long Description :

Account : 19991
Effective Date : 2022-02-01
Description : Accum Amort-Intang Lease Land
Long Description : Accumulated amortization for intangible right of use land leased asset per GASB 87 lease accounting.

Account : 19992
Effective Date : 2022-02-01
Description : Accum Amrt-Intang LeaseBldg&Imp
Long Description : Accumulated amortization for intangible right of use buildings & improvements leased asset per GASB 87 lease accounting.

Account : 19993
Effective Date : 2022-02-01
Description : Accum Amort-Intang Lease Equip
Long Description: Accumulated amortization for intangible right of use equipment leased asset per GASB 87 lease accounting.

**Account: 19994**

Effective Date: 2022-12-01

Description: Accum Amort-Intang SftwrLicense

Long Description: Accumulated amortization for intangible right of use subscription-based information technology asset per GASB 96 software accounting.

**Account: 20000**

Effective Date: 2019-11-01

Description: Accounts Payable-BFS

Long Description:

**Account: 20001**

Effective Date: 2003-06-01

Description: Accounts Payable-Sales Tax

Long Description:

**Account: 20002**

Effective Date: 1900-01-01

Description: Accounts Payable-BFS-Use Tax

Long Description:

**Account: 20009**

Effective Date: 1900-01-01

Description: Accounts Payable-Other

Long Description:

**Account: 20010**
**Account: 20200**

Effective Date: 2001-06-01
Description: Capital Asset Accounts Payable
Long Description:

**Account: 20301**

Effective Date: 2012-04-01
Description: BFS A/R Refunds
Long Description: BFS A/R Refunds

**Account: 20302**

Effective Date: 2015-11-01
Description: A/P CS Refunds
Long Description: A/P CS Refunds for SIS

**Account: 20500**

Effective Date: 2001-07-01
Description: Controlled Disb-Other A/P
Long Description:

**Account: 21200**

Effective Date: 2002-07-01
Description: Interfund Payables
Long Description: This account is used for any amounts due to other fund groups within UC (Berkeley or other UC locations).
**Account : 22001**
Effective Date : 2022-09-01
Description : Accrued Salary & Benefits
Long Description : Accrued Salary & Benefits

**Account : 22015**
Effective Date : 2011-08-01
Description : PR Cancelled Checks-Fed Funds
Long Description : Payroll Cancelled Checks-Federal Funds

**Account : 22202**
Effective Date : 1900-01-01
Description : N/R Alien Fed Tax Deductions
Long Description :

**Account : 22222**
Effective Date : 1900-01-01
Description : California N/R Tax Deductions
Long Description :

**Account : 22599**
Effective Date : 1900-01-01
Description : Other Employee Labor Union Ded
Long Description :

**Account : 22603**
Effective Date : 2022-01-01
Description : Recreation Sports Fees Deducti
Long Description :
Account : 22611

Effective Date : 2007-05-01

Description : UCB Donation Deduction

Long Description : Donations are made by UCB employees via payroll deductions. The withholdings are credited to this liability account. On a monthly basis, the liability account is debited as payment of the withheld funds is made to the Foundation for its management and investment on behalf of the campus.

Account : 22614

Effective Date : 2022-01-01

Description : Parking Deductions

Long Description : To record EE parking revenue, recorded by UCPath to central fund and specific dept ID's. Will be re-classed in the same month to P&T chartstring.

Account : 22615

Effective Date : 2019-04-01

Description : Transit Deduction

Long Description : Transit Deduction liability

Account : 22902

Effective Date : 1900-01-01

Description : Emplyr OASDI Liability

Long Description :

Account : 22903

Effective Date : 1900-01-01

Description : Emplyr Medicare Liability

Long Description :

Account : 22941

Effective Date : 1900-01-01

Description : Vacation Liability
<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>22942</td>
<td>Compensatory Time Liability</td>
</tr>
<tr>
<td>22944</td>
<td>Vacation Liability-Noncurrent</td>
</tr>
<tr>
<td>22946</td>
<td>Vacation Leave Assessment Liab</td>
</tr>
<tr>
<td>22950</td>
<td>Employer Assessmt Liab to UCRP</td>
</tr>
<tr>
<td>22951</td>
<td>Emplyr Contrb Trsfr to UCRP</td>
</tr>
<tr>
<td>22960</td>
<td>Employer Liability to UC RHBP</td>
</tr>
</tbody>
</table>
Account : 22961
Effective Date : 2021-05-01
Description : Emplyr Cntrb Trsfr to UC RHBP
Long Description : Employer Contribution Transfer to UC Retiree Health Benefit Plan-UC

Account : 23000
Effective Date : 1900-01-01
Description : Ticket Sale Deposits
Long Description :

Account : 23001
Effective Date : 1900-01-01
Description : Key Deposits
Long Description :

Account : 23003
Effective Date : 1900-01-01
Description : Other Registration Deposits
Long Description :

Account : 23004
Effective Date : 2015-10-01
Description : SIR CS Fee Deposits
Long Description : SIR CS Fee Deposits for Campus Solutions Statement of Intention To Register Fee Deposits, to be used for receipts of the SIR fee. The amounts will get cleared when the payments are applied to the students’ CARS receivables for this fee.

Account : 23009
Effective Date: 2003-02-01

Description: Other Deposits-General

Long Description: Other Deposits-General is for all other Non-Auxiliary Enterprises deposits that are not covered by deposit accounts 23000-23005.

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**Account: 23011**

Effective Date: 1900-01-01

Description: GAEL Liability

Long Description:

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**Account: 23014**

Effective Date: 2012-02-01

Description: Research Subj Inst Issue PayCd

Long Description: Research Subject Instant Issue PayCard account is for BPS' two-step process in which one step is to record the expense in the departmental chartstring via journal entry and to accrue the liability (crediting account 23014); and the other is to process a payment to Citibank to fund the amounts loaded on the paycards via a voucher (debiting account 23014).

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**Account: 23080**

Effective Date: 2009-03-01

Description: Pollution Remedi Liability

Long Description: CL-Pollution Remediation Obligation Liability (GASB 49, AGC 164775)

---

**Account: 23090**

Effective Date: 1900-01-01

Description: Other Accrued Liabilities

Long Description:

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**Account: 23091**

Effective Date: 2021-08-01

Description: Escheatment Liability

Long Description: Escheatment Liability
Account : 23100
Effective Date : 1900-01-01
Description : Residence Room Deposits
Long Description : 

Account : 23200
Effective Date : 2014-06-30
Description : Unearned Revenues-General
Long Description : Unearned Revenue-General, updated per GASB 65, for payments received in advance of meeting eligibility requirements.

Account : 23210
Effective Date : 2014-06-30
Description : Unearned Revenues-Tuition/Fees
Long Description : Unearned Revenues-Tuition/Fees, updated per GASB 65, for payments received in advance of meeting eligibility requirements

Account : 23250
Effective Date : 2014-06-30
Description : Unearned Revenues - C&G
Long Description : Unearned Revenues - Contracts & Grants, for grants received in advance of meeting eligibility requirements. Updated per GASB 65.

Account : 23300
Effective Date : 2014-06-30
Description : Unearned Revenues-Aux/Svc Ent
Long Description : Unearned Revenues-Aux/Svc Ent, updated per GASB 65, for grants received in advance of meeting eligibility requirements

Account : 23406
Effective Date : 1900-01-01
Description : Federal Express Clearing
Long Description :

**Account : 23411**

Effective Date : 2004-05-01
Description : Prcrmnt Card Clearing-US Bank
Long Description : Procurement Card Clearing-US Bank VISA. "Holding" account for procurement card charges until cleared by posting the charges with departmental chart strings from the staging table.

**Account : 23412**

Effective Date : 2022-12-01
Description : BFS PO/AP Suspense
Long Description :

**Account : 23413**

Effective Date : 2012-02-01
Description : Travel Clearing (Connexxus)
Long Description : Travel Clearing (Connexxus) for failed chartstring distributions.

**Account : 23415**

Effective Date : 2010-09-01
Description : BFS Procard Clearing
Long Description : BFS Procard Clearing

**Account : 23416**

Effective Date : 2012-04-01
Description : BFS AR Cash Clearing
Long Description : BFS AR Cash Clearing
**Account : 23418**

Effective Date : 2011-12-01  
Description : BFS Customer Payment Clearing  
Long Description : BFS Customer Payment Clearing

**Account : 23425**

Effective Date : 2004-11-01  
Description : LT Loans Cash Receipts Clnrg  
Long Description :

**Account : 23426**

Effective Date : 2004-11-01  
Description : LT Loans Unapplied/Refund Clnrg  
Long Description :

**Account : 23429**

Effective Date : 2006-11-01  
Description : E-Check Receipts Clearing  
Long Description : E-check receipts clearing for electronic payments of student accounts in CARS that are processed with Sallie Mae.

**Account : 23433**

Effective Date : 2015-11-01  
Description : CS Cash Receipts Clearing  
Long Description : CS Cash Receipts Clearing for SIS

**Account : 23434**

Effective Date : 2018-04-01  
Description : Campus Solutions Clearing  
Long Description : Account will function as the suspense account for invalid chartstring errors in Campus Solutions.
Acct will replace 23420 - CARS-BFS Clearing.

**Account : 23440**

Effective Date : 1900-01-01

Description : Fee Remission Clearing

Long Description :

**Account : 23450**

Effective Date : 1900-01-01

Description : Private Gifts Clearing

Long Description :

**Account : 23451**

Effective Date : 1900-01-01

Description : Private Gifts-Returned Cks Cle

Long Description :

**Account : 23452**

Effective Date : 2009-10-01

Description : UR Gift Fund Clearing

Long Description : Suspense account for the University Relations Gift batch interface process

**Account : 23456**

Effective Date : 2015-08-01

Description : C&G Revenue Clearing

Long Description : C&G Revenue Clearing

**Account : 23461**

Effective Date : 2019-03-01

Description : Payroll Clearing - UC Path
Long Description: To record suspense errors for UC Path payroll journals. UC Path - UC's systemwide program for payroll benefits will be effective March 2019 at UCB.

**Account: 23466**

Effective Date: 2015-07-01

Description: Payment Plus Clearing-US BanK

Long Description: Payment Plus Clearing-US BanK

**Account: 23470**

Effective Date: 2019-11-01

Description: Misc Receipts Clearing

Long Description:

**Account: 23471**

Effective Date: 2019-11-01

Description: Misc Receipt COA Error Clrng

Long Description: Default account used by the Cashier's Office for erroneous chartfield strings provided by departments on Miscellaneous Receipt journal entries.

**Account: 23500**

Effective Date: 2004-02-02

Description: OP Financial Control (UCOP GL)

Long Description:

**Account: 23501**

Effective Date: 2004-02-01

Description: OP Financial Control (Loc M)

Long Description:

**Account: 23502**

Effective Date: 2019-11-01
<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
<th>Long Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>23503</td>
<td>AR Open Credit Balancing</td>
<td>AR Open Credit Balancing account is used as a cash account for fund and chartstring corrections when the original cash receipts are booked in a generic fund/department, due to unidentified invoices in AR at the time. This account should remain zero balance at account level and should be monitored by CGA.</td>
</tr>
<tr>
<td>23510</td>
<td>UCM Financial Control (Merced)</td>
<td>UC Merced Financial Control</td>
</tr>
<tr>
<td>23512</td>
<td>ANR Financial Control</td>
<td>Records amounts due to/due from Agriculture &amp; Natural Resources (ANR) intercampus units.</td>
</tr>
<tr>
<td>23520</td>
<td>UCSF Financial Control</td>
<td></td>
</tr>
<tr>
<td>23530</td>
<td>UCD Financial Control</td>
<td></td>
</tr>
<tr>
<td>23540</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Account: 23550
Effective Date: 2004-02-01
Description: UCLA Financial Control
Long Description:

Account: 23560
Effective Date: 2004-02-01
Description: UCR Financial Control
Long Description:

Account: 23570
Effective Date: 2004-02-01
Description: UCSD Financial Control
Long Description:

Account: 23580
Effective Date: 2004-02-01
Description: UCSB Financial Control
Long Description:

Account: 23590
Effective Date: 2004-02-01
Description: UCI Financial Control
Long Description:
**Account : 23600**

Effective Date : 2021-09-01

Description : Revenue Bonds - Current

Long Description :

**Account : 23610**

Effective Date : 2001-06-01

Description : Mortg & Other Borrowing - Curr

Long Description :

**Account : 23620**

Effective Date : 2022-07-01

Description : Financed Purchases-Current

Long Description :

**Account : 23640**

Effective Date : 2022-02-01

Description : Lease Obligation- Current

Long Description : Lease liability account (current portion) per GASB 87 lease accounting.

**Account : 23641**

Effective Date : 2022-12-01

Description : Software License Liab - Curr

Long Description : Software subscription liability account (current portion) per GASB 96 software accounting.

**Account : 23700**

Effective Date : 2001-12-01

Description : Debt Interest Liability-Cur.

Long Description : Debt Interest Liability - Current Liability
Account : 23701
Effective Date : 2023-06-01
Description : Software Lic Interest Liab-Cur
Long Description : Software Lic Interest Liab-Cur

Account : 23930
Effective Date : 2015-06-01
Description : Deferred Inflow - SCA
Long Description : Deferred Inflow - SCA

Account : 23940
Effective Date : 2021-12-01
Description : Deferred Inflow - Leases
Long Description : Deferred Inflows per GASB 87 lease accounting.

Account : 24000
Effective Date : 1900-01-01
Description : General Agency Funds
Long Description :

Account : 24010
Effective Date : 1900-01-01
Description : Financial Aid Agency Funds
Long Description :

Account : 25020
Effective Date : 2013-02-01
Description : NL-LPRB2012H
Long Description : NL-LPB2012H (OP AGC 125410 for Investment In Plant fund group).
Account : 25400
Effective Date : 2022-07-01
Description : Financed Purchases-Long Term
Long Description :

Account : 25430
Effective Date : 2022-02-01
Description : Lease Obligation- Long-Term
Long Description : Lease liability account (long term portion) per GASB 87 lease accounting.

Account : 25431
Effective Date : 2022-12-01
Description : Software License Liab-LongTerm
Long Description : Software subscription liability account (long term portion) per GASB 96 software accounting.

Account : 25502
Effective Date : 2014-06-01
Description : Unearned Revenue-Noncurrent
Long Description : Deferred Revenue - Noncurrent, originally established for payments from two separate ground leases (Market Rate Housing-Wood 55 Laguna, LLC and Senior Housing-55 Laguna, LP) for 55 Laguna Street. Recognition of rental revenue is to be processed according to the lease agreements. Account description modified for FY14 to include other noncurrent deferred revenues.

Account : 25909
Effective Date : 2007-03-01
Description : Other Misc. Liability - Noncur
Long Description : Other Miscellaneous Liability - Noncurrent

Account : 25990
Effective Date : 2009-03-01
Description : Pollution Remedi Liabi-noncur
Long Description: NL- Pollution Remediation Obligation Liability (GASB 49, AGC 165591)

**Account: 25995**

Effective Date: 2019-06-01

Description: Asset Retirement Oblig Liab-NL

Long Description: Asset Retirement Oblig Liab-NL - Asset Retirement Obligation (ARO) Long Term Liability; due to GASB 83: Certain Asset Retirement Obligations, effective FY19.

**Account: 26000**

Effective Date: 2006-07-01

Description: Federal Refundable Loans-FCC

Long Description: Noncurrent Liability-Federal Refundable Loans, Federal Capital Contribution for Perkins and HPSL programs.

**Account: 26010**

Effective Date: 2006-07-01

Description: Fed Refundable Lns-Repayment

Long Description: Federal Refundable Loans - Repayment

**Account: 26020**

Effective Date: 2006-07-01

Description: Fed Refundable Lns-Allocation

Long Description: Federal Refundable Loans - Allocation

**Account: 26030**

Effective Date: 2006-07-01

Description: Fed Refundable Lns-Reserve Adj

Long Description: Federal Refundable Loans - Bad Debt Reserve Adjustment

**Account: 26100**
Effective Date: 2006-07-01
Description: Fed Loan Clearing Contra
Long Description: Federal Loan - year-end clearing contra account, formerly 30100

Account: 26101
Effective Date: 2006-07-01
Description: Fed Ln - Interest Income on Ln
Long Description: Federal Loan - Interest Income on Loans, formerly 30102

Account: 26102
Effective Date: 2006-07-01
Description: Fed Ln - Other Income
Long Description: Fed Ln - Other Income, formerly in 30104

Account: 26103
Effective Date: 2006-07-01
Description: Fed Ln - Reimb of Princ Cncl
Long Description: Federal Loan - Reimbursement of principal canceled, formerly 30103

Account: 26105
Effective Date: 2006-07-01
Description: Fed Ln - Collection & Litigati
Long Description: Federal Loan - Collection & Litigation, formerly in 30106

Account: 26106
Effective Date: 2006-07-01
Description: Princ/Int Cncl for Teach/Milit
Long Description: Cost of principal/interest canceled for Teaching/Military, formerly in 30108 & 30109 (partial)

Account: 26107
Effective Date: 2013-10-01
Description: Prin/Int Cncl for Spch/Patholo
Long Description: Prin/Int Cancellation for Speech-Language Pathology Services

Account: 26108

Effective Date: 2006-07-01
Description: Prin/Int Cncl for Certain Subj
Long Description: Cost of Principal/Interest Canceled for Certain Subject Matter Teaching, formerly in 30108 & 30109 (partial)

Account: 26110

Effective Date: 2006-07-01
Description: Prin/Int Cncl for Other Teach
Long Description: Cost of Principal/Interest Canceled for All Other Teaching, formerly in 30108 & 30109 (partial)

Account: 26112

Effective Date: 2006-07-01
Description: Prin/Int Cncl for Military Svc
Long Description: Cost of Principal/Interest Canceled for Military Service 07/01/72 and after, formerly in 30108 & 30109 (partial)

Account: 26114

Effective Date: 2006-07-01
Description: Prin/Int Cncl for Volunteer Sv
Long Description: Cost of Principal/Interest Canceled for Volunteer Service, formerly in 30110 (partial)

Account: 26116

Effective Date: 2006-07-01
Description: Prin/Int Cncl for Law Enforce
Long Description: Cost of Principal/Interest Canceled for Law Enforcement and Correction officer, formerly in 30110 (partial)
Account : 26118
Effective Date : 2006-07-01
Description : Prin/Int Cncl for Child/Family
Long Description : Cost of Principal/Interest Canceled for Child/Family/Intervention service, formerly 30108 & 30109 (partial)

Account : 26120
Effective Date : 2006-07-01
Description : Prin/Int Cncl for Nurse/Med
Long Description : Cost of Principal/Interest Canceled for Nurse/Medical/Technician service, formerly in 30108 & 30109 (partial)

Account : 26121
Effective Date : 2010-06-01
Description : Prin/Int Cncl-Attorney in Pub
Long Description : Cost of Principal/Interest Canceled for Attorney in Public Defender Organization, a new reporting line item on FISAP in FY 2009-10.

Account : 26122
Effective Date : 2006-07-01
Description : Prin/Int Cncl for Death/Disabi
Long Description : Cost of Principal/Interest Canceled for Death/Disability, formerly in 30111

Account : 26123
Effective Date : 2012-06-01
Description : Prin/Int Cncl for pre-K Staff
Long Description : Cost of Principal/Interest Canceled for Pre-K or Child Care Program Staff Member Service

Account : 26124
Effective Date : 2006-07-01
Description : Prin/Int Cncl for Bankruptcy
Long Description : Cost of Principal/Interest Canceled for Bankruptcy, formerly in 30112

**Account : 26125**

Effective Date : 2021-09-01
Description : Prin/Int Cncl Disability-VA
Long Description : N/R Federal Loan-Principal Cancellation for Disability Based on VA determination

**Account : 26126**

Effective Date : 2006-07-01
Description : Loans Assigned to Fed Govt
Long Description : Cost of loan principal and interest assigned to federal government and accepted, formerly in 30105

**Account : 26128**

Effective Date : 2006-07-01
Description : Fed Ln-Other Costs or Losses
Long Description : Federal Loan - Other Costs or Losses, formerly in 30113

**Account : 30210**

Effective Date : 2012-12-01
Description : Beg Bal Adjustments Within Fd
Long Description : Beg Bal Adjustments Within Fund is for adjustments at departmental chartstring (non-account, non-fund, only at DepartID, Prog, CF1 or CF2) associated with the allocation of 07/01/2012 fund balances from central Depart ID to departmental chartstrings. The use of this account is for Current funds only and is mapped to UCOP TC 0901- Transfer of Balances within Same or Minor FG in Current Funds. If the account is to be used for non-Current fund groups, the TC mapping needs to be modified.

**Account : 33000**

Effective Date : 2006-07-01
Description : Fed Ln-Institution Cap Contrib
Long Description : Federal Loan Programs (Perkins and HPSL) - Institutional Capital Contributions (ICC)
Account : 34109
Effective Date : 2006-01-01
Description : Other Trnsfr Btwn Minor Fd Grp

Long Description : Other miscellaneous intra fund group transfers between minor fund groups. Cannot be used to transfer between plant and current funds and loan and current funds. Balance by fund group (loan, plant, current) must be zero.

Account : 34154
Effective Date : 2011-06-01
Description : Local Govt - ICR

Long Description : Local Govt - ICR

Account : 34155
Effective Date : 2011-06-01
Description : Federal Contracts - ICR

Long Description : Federal Contracts - ICR

Account : 34156
Effective Date : 2011-06-01
Description : Federal Grants - ICR

Long Description : Federal Grants - ICR

Account : 34158
Effective Date : 2011-06-01
Description : Pri Gifts, Grnts & Cntrcts ICR

Long Description : Pri Gifts, Grants & Contracts ICR

Account : 34159
Effective Date : 2011-06-01
Description : State Agreements - ICR
Account : 34212
Effective Date : 2013-04-01
Description : Transfers To/From BU J0000
Long Description : Transfers To/From BU J0000

Account : 39000
Effective Date : 2002-08-01
Description : Budget Fund Balance
Long Description : Used with all funds as of FY02-03

Account : 40026
Effective Date : 2017-07-01
Description : NR Supp Tuition UG
Long Description : NR Supp Tuition UG For Non-Res Supp Tuition - Undergrad, Gross (OP AGC conversion effective 07/01/2017)

Account : 40027
Effective Date : 2017-07-01
Description : NR Supp Tuition G Acad
Long Description : Non-Res Supp Tuition - Grad Academic, Gross For OP AGC conversion effective 07/01/2017

Account : 40028
Effective Date : 2017-07-01
Description : NR Supp Tuition G Prof
Long Description : Non-Resident Supp Tuition - Grad Prof, Gross For OP AGC conversion effective 07/01/2017

Account : 40060
Effective Date : 2017-07-01
**Description : NRST UG Exempt**

Long Description : Non-Res Supp Tuition - Undergrad, Gross For OP AGC conversion effective 07/01/2017

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**Account : 40061**

Effective Date : 2017-07-01

Description : NRST G Acad Exempt

Long Description : Non-Res Supp Tuition - Grad Academic, Gross For OP AGC conversion effective 07/01/2017

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**Account : 40062**

Effective Date : 2017-07-01

Description : NRST G Prof Exempt

Long Description : Non-Resident Supp Tuition - Grad Prof, Gross For OP AGC conversion effective 07/01/2017

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**Account : 40103**

Effective Date : 2017-07-01

Description : Application for Admission

Long Description : Application for Admission For UCOP AGC conversion effective 07/01/2017

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**Account : 40204**

Effective Date : 2017-07-01

Description : Student Services Fee

Long Description : Student Services Fee For OP AGC conversion effective 07/01/2017

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**Account : 40314**

Effective Date : 2017-07-01

Description : Tuition-UG

Long Description : Tuition - Undergraduate For OP AGC conversion effective 07/01/2017

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**Account : 40315**

Effective Date : 2017-07-01
Description : Tuition-GR-Acad
Long Description : Tuition - Graduate Academic For OP AGC conversion effective 07/01/2017

Account : 40316
Effective Date : 2017-07-01
Description : Tuition-GR-Prof
Long Description : Tuition - Graduate Professional For OP AGC conversion effective 07/01/2017

Account : 40339
Effective Date : 2016-03-01
Description : Contra Rev Tuition Assessment
Long Description : Contra Rev Tuition Assessment, for assessment on tuition;

Account : 40340
Effective Date : 2017-07-01
Description : Tuition- UG Exempt
Long Description : Tuition- Undergraduate Exempt. For OP AGC conversion effective 07/01/2017

Account : 40341
Effective Date : 2017-07-01
Description : Tuition- GR Acad Exempt
Long Description : Tuition - Graduate Academic Exempt For OP AGC conversion effective 07/01/2017

Account : 40342
Effective Date : 2017-07-01
Description : Tuition- GR Prof Exempt
Long Description : Tuition- Graduate Professional Exempt For OP AGC conversion effective 07/01/2017

Account : 40404
Effective Date : 2017-07-01
Description : SS Tuition -Non UC
Long Description : Summer Sessions Tuition -Non UC Students (Visiting) For OP AGC conversion effective 07/01/2017

Account : 40405
Effective Date : 2017-07-01
Description : SS Tuition UC UG
Long Description : Summer Session Tuition UC Undergrad For OP AGC conversion effective 07/01/2017

Account : 40407
Effective Date : 2017-07-01
Description : SS Tuition UC GR
Long Description : Records tuition revenues received from Graduate UC matriculated students for summer session classes (For OP AGC conversion effective 7/1/2017)

Account : 40507
Effective Date : 2017-07-01
Description : Campus-Based Fees
Long Description : Campus-Based Fees Records voluntary referenda based fees related to specific campus activities PACAOS 90.00 - Policies on the Campus Assessment of Voluntary Student Contributions to Student governments and Registered Campus Organizations Per OP AGC conversion effective 07/01/2017.

Account : 40518
Effective Date : 2017-07-01
Description : Health Insurance
Long Description : Health Insurance UCOP Policy: Delegation of Authority 2559 - Delegation of Authority to Set Miscellaneous Student Fees and Deposits, Course Materials and Services Fees, Service Charges, and Summer Session and University Extension Fees Per OP AGC conversion effective 07/01/2017.

Account : 40537
Effective Date : 2017-07-01
Description : Prof Degree Supp Tuition
Long Description : Prof Degree Supp Tuition- Records supplemental tuition related to professional degrees. Regents Policy 3103 - Policy on Professional Degree Supplemental Tuition Per OP AGC conversion effective 07/01/2017.

**Account : 40541**

Effective Date : 1900-01-01

Description : Campus Svcs Support Fees

Long Description :

**Account : 40555**

Effective Date : 2017-07-01

Description : Self-Supporting Program Fee

Long Description : Self-Supporting Program Fee For OP AGC conversion effective 07/01/2017

**Account : 40559**

Effective Date : 2010-11-01

Description : Contra Rev SSDP Camp Svcs Supp

Long Description : Contra revenue account for assessing a percentage of self-supporting degree program (SSDP) fee revenues for central campus services provided to self-supporting degree programs.

**Account : 40563**

Effective Date : 2017-07-01

Description : Course/Instructional Materials

Long Description : Course/Instructional Materials-Records fees charged on top of tuition to cover cost of materials and services related to specific courses Per OP AGC conversion effective 07/01/2017.

**Account : 40596**

Effective Date : 2017-07-01

Description : Other Student Fees

Long Description : Other Student Fees UCOP Policy: Delegation of Authority 2559 - Delegation of Authority to Set Miscellaneous Student Fees and Deposits, Course Materials and Services Fees, Service Charges, and Summer Session and University Extension Fees Per OP AGC conversion effective 07/01/2017.
Account : 40701
Effective Date : 1900-01-01
Description : UNEX Course Fees
Long Description :

Account : 40702
Effective Date : 1900-01-01
Description : UNEX-Concurrent Course Fees
Long Description :

Account : 40705
Effective Date : 1900-01-01
Description : UNEX-Other Revenue
Long Description :

Account : 40706
Effective Date : 2017-07-01
Description : UNEX Revenue
Long Description : UNEX Revenue

Account : 40708
Effective Date : 2006-06-01
Description : Contra Rev AFC-Uni Extension
Long Description : Contra Revenue AFC-University Extension Revenues

Account : 40709
Effective Date : 2003-12-01
Description : UNEX-Other Unallocated Revenue
Long Description : UNEX-Other Unallocated Revenue is for deposits of cash receipts and allocation of cash receipts to other revenue accounts. This account is cleared periodically and should have zero balance at fiscal year end.
Account : 40801

Effective Date : 2017-07-01

Description : Contra Stdt Tuit & Fees UG-SFA

Long Description : Contra Student Tuition & Fees - Financial Aid and Scholarships - Undergraduate For OP AGC conversion effective 07/01/2017

Account : 40802

Effective Date : 2017-07-01

Description : Contra Stdt Tuit & Fees GR-SFA

Long Description : Contra Student Tuition & Fees - Financial Aid and Scholarships - Graduate For OP AGC conversion effective 07/01/2017

Account : 40890

Effective Date : 2006-05-01

Description : Tuition & Fees - Contra - BD

Long Description : Contra revenue account for bad debt associated with student tuition and fee revenue pursuant to GASB 34; accounting procedure changed by OP in FY 2006.

Account : 41010

Effective Date : 1900-01-01

Description : State General Support

Long Description :

Account : 41110

Effective Date : 1900-01-01

Description : Lottery Funds

Long Description :

Account : 41119

Effective Date : 1900-01-01
Description : Other State Special Funds
Long Description :

**Account : 42000**

Effective Date : 1900-01-01
Description : U.S. Government Appropriations
Long Description :

**Account : 42400**

Effective Date : 2001-07-01
Description : Federal Loans Received
Long Description :

**Account : 44000**

Effective Date : 1900-01-01
Description : Private Gifts-Unrestricted
Long Description :

**Account : 44001**

Effective Date : 2012-07-01
Description : UCBF Donation - Unrestricted
Long Description : UCBF Donation - Unrestricted

**Account : 44002**

Effective Date : 2012-07-01
Description : UCBF Endow Income - Unrestrict
Long Description : UCBF Endow Income - Unrestrict

**Account : 44003**

Effective Date : 2012-07-01
Description : UCBF Other - Unrestricted
Long Description : UCBF Other - Unrestricted

Account : 44004
Effective Date : 2012-07-01
Description : Gift Fee Assess - Unrestricted
Long Description : Gift Fee Assess - Unrestricted

Account : 44010
Effective Date : 1900-01-01
Description : Private Gifts-Restricted
Long Description :

Account : 44011
Effective Date : 2008-03-01
Description : Private Gifts-Pledges
Long Description : Private Gifts-Pledges for current use, previously recorded in account 44010-Private Gifts-Restricted

Account : 44012
Effective Date : 2012-07-01
Description : UCBF Donation - Restricted
Long Description : UCBF Donation - Restricted

Account : 44013
Effective Date : 2012-07-01
Description : UCBF Endow Income - Restricted
Long Description : UCBF Endow Income - Restricted

Account : 44014
Effective Date : 2012-07-01
Account: **44015**
Effective Date: 2012-07-01
Description: Gift Fee Assess - Restricted
Long Description: Gift Fee Assess - Restricted

Account: **44020**
Effective Date: 2001-05-01
Description: Private Gifts-Uncollectible
Long Description: 

Account: **44030**
Effective Date: 2001-05-01
Description: Priv Gifts-Discount on Pledges
Long Description: 

Account: **45000**
Effective Date: 2014-04-02
Description: C&G Direct Cost Revenue
Long Description: 

Account: **45010**
Effective Date: 2014-04-01
Description: C&G Indirect Cost Revenue
Long Description: C&G Indirect Cost Revenue

Account: **45050**
Effective Date: 2014-04-01
Description : C&G Program Revenue
Long Description : C&G Program Revenue

**Account : 45100**

Effective Date : 2014-04-01
Description : Contract & Grants-Contra-BD
Long Description : Contract & Grants-Contra-BD

**Account : 45990**

Effective Date : 2014-04-01
Description : C&G Intercampus Subaward Rev
Long Description : C&G Intercampus Subaward Rev

**Account : 45991**

Effective Date : 2014-04-01
Description : C&G Intrcmps Sbwrld Dir-Contra
Long Description : C&G Intrcmps Sbwrld Dir-Contra

**Account : 45992**

Effective Date : 2014-01-01
Description : C&G Intrcmps Subaward Indirect
Long Description : C&G Intrcmps Subaward Indirect

**Account : 45993**

Effective Date : 2014-04-01
Description : C&G Intrcmps Sbwrld Ind-Contra
Long Description : C&G Intrcmps Sbwrld Ind-Contra

**Account : 46010**
Effective Date: 1900-01-01
Description: Publication Sales
Long Description:

**Account: 46020**

Effective Date: 1900-01-01
Description: Sale of Merchandise-UC-Related
Long Description:

**Account: 46021**

Effective Date: 2002-04-01
Description: Sale of Timber
Long Description: Account set up at the request of DANR-Center for Forestry

**Account: 46030**

Effective Date: 1900-01-01
Description: Sale of Lab Materials
Long Description:

**Account: 46040**

Effective Date: 1900-01-01
Description: Ticket Sales-Educational Activ
Long Description:

**Account: 46050**

Effective Date: 2000-07-12
Description: Workshop/Seminar/Conf Fees
Long Description:

**Account: 46060**
Effective Date: 1900-01-01
Description: Research/Curatorial Services
Long Description:

Account: 46070

Effective Date: 1900-01-01
Description: Analytical/Testing Services
Long Description:

Account: 46080

Effective Date: 1900-01-01
Description: Library Services
Long Description:

Account: 46090

Effective Date: 1900-01-01
Description: Clinic Medical Services
Long Description: Clinic medical services primarily at the Optometry clinics and the Psychology clinic.

Account: 46110

Effective Date: 1900-01-01
Description: Royalties/License Fees
Long Description:

Account: 46120

Effective Date: 1900-01-01
Description: Rental of Real Prop-Educ Activ
Long Description:

Account: 46130
Effective Date: 2011-07-01
Description: Document Management Fee
Long Description: Document Management Fee, approved by Chancellor Birgeneau effective Fall 2011, to consolidates eleven different transaction fees into a single, one-time fee.

**Account: 46140**

Effective Date: 1900-01-01
Description: Career Services
Long Description:

**Account: 46150**

Effective Date: 2000-07-12
Description: Library Privileges
Long Description:

**Account: 46160**

Effective Date: 2007-10-01
Description: Experiential Learning Prog Fee
Long Description: Fees collected from non-University organizations in payment for services performed by University students as part of course and/or degree offerings.

**Account: 46161**

Effective Date: 2013-07-01
Description: Affiliation Fees
Long Description: Affiliation Fees include fees paid by affiliated entities such as the Center for Executive Education (CEE).

**Account: 46600**

Effective Date: 2020-02-01
Description: CMA Revenue
Long Description: California Model Agreement educational related service and activities with the state of CA agencies
including research, training, or public service performed by UCB. This revenue account is exempt from Administrative Full Costing (AFC) assessment.

**Account : 46899**

Effective Date : 2006-06-01

Description : Contra Rev AFC-Edu Activities

Long Description : Contra Revenue AFC-Educational Activities

**Account : 46900**

Effective Date : 2001-07-01

Description : Sales & Svcs-Ed Activity-Contr

Long Description :

**Account : 46990**

Effective Date : 2006-05-01

Description : Edu Activity - Contra - BD

Long Description : Contra revenue account for bad debt associated with sales and services of educational activity revenue pursuant to GASB 34; accounting procedure changed by OP in FY 2006.

**Account : 46999**

Effective Date : 1900-01-01

Description : Misc Sls & Svcs of Educ Activ

Long Description :

**Account : 47000**

Effective Date : 1900-01-01

Description : Residence Fees

Long Description :

**Account : 47010**

Effective Date : 1900-01-01
Description : Food Sales/Services
Long Description :

**Account : 47030**

Effective Date : 1900-01-01
Description : Books/Merchandise Sales
Long Description :

**Account : 47040**

Effective Date : 2010-05-01
Description : Ticket Sales-Auxiliary Activities
Long Description : Ticket Sales-Auxiliary Activities

**Account : 47060**

Effective Date : 1900-01-01
Description : Revenue-Sharing Revenues
Long Description :

**Account : 47061**

Effective Date : 2010-03-01
Description : Off-Site Game Rev (Guarantees)
Long Description : Guaranteed revenue from other institutions for IA teams competing off-site

**Account : 47070**

Effective Date : 2010-05-01
Description : Media Revenues-Auxiliary Activities
Long Description : Media Revenues-Auxiliary Activities

**Account : 47090**

Effective Date : 1900-01-01
Description : Other Marketing Revenues
Long Description :

**Account : 47100**

Effective Date : 1900-01-01
Description : Camp Fees
Long Description :

**Account : 47110**

Effective Date : 1900-01-01
Description : Parking Revenues-UC Related
Long Description :

**Account : 47120**

Effective Date : 1900-01-01
Description : Parking Revenues-General Publi
Long Description :

**Account : 47130**

Effective Date : 1900-01-01
Description : Special Event Fees
Long Description :

**Account : 47900**

Effective Date : 1900-01-01
Description : Rental of Real Property-Aux
Long Description :

**Account : 47920**

Effective Date : 2006-06-01
**Account : 47980**

Effective Date : 2001-10-23

Description : Sls/Svcs Auxil-Contra-Finl Aid

Long Description : Contra revenue account for scholarship allowance amounts (pursuant to GASB 34 and IRM 151).

**Account : 47990**

Effective Date : 2006-05-01

Description : Auxiliary Ent - Contra - BD

Long Description : Contra revenue account for bad debt associated with auxiliary enterprises revenue pursuant to GASB 34; accounting procedure changed by OP in FY 2006.

**Account : 47999**

Effective Date : 1900-01-01

Description : Misc Sls & Svcs of Auxiliary

Long Description :

**Account : 48020**

Effective Date : 2001-07-01

Description : Telecommunications & Data Svcs

Long Description :

**Account : 48030**

Effective Date : 1900-01-01

Description : Printing Services

Long Description :

**Account : 48050**
Account : 48098
Effective Date : 2006-06-01
Description : Contra Rev AFC-Svc Enterprises
Long Description : Contra Revenue AFC-Service Enterprises

Account : 48099
Effective Date : 1900-01-01
Description : Misc Sls/Svcs of Service Enter
Long Description :

Account : 48100
Effective Date : 1900-01-01
Description : Rental of Real Property-Misc
Long Description :

Account : 48101
Effective Date : 1900-01-01
Description : Rental of Equipment-Non-UC
Long Description :

Account : 48103
Effective Date : 2004-01-01
Description : RS-Memberships-UC-Related
Long Description : Recreational Sports - UC related faculty/staff/alumni memberships.

Account : 48104
Effective Date : 2004-01-01
Description : RS-Memberships-Non-UC-Related
Long Description : Recreational Sports - Non-UC related memberships.

**Account : 48105**

Effective Date : 1900-01-01
Description : Fines & Forfeitures
Long Description : 

**Account : 48108**

Effective Date : 1900-01-01
Description : New Student Orientation Revenu
Long Description : 

**Account : 48109**

Effective Date : 1900-01-01
Description : Trademark Revenues
Long Description : 

**Account : 48113**

Effective Date : 1900-01-01
Description : Accounts Receivable Revenues
Long Description : 

**Account : 48114**

Effective Date : 1900-01-01
Description : Filming Fees
Long Description : 

**Account : 48115**
Effective Date : 2004-01-01
Description : RS-Swim/Day Pass Fees
Long Description : Recreational Sports - Swim/Day pass fees.

---

**Account : 48118**

Effective Date : 1900-01-01
Description : Forfeited Admissions Deposits
Long Description :

---

**Account : 48119**

Effective Date : 1900-01-01
Description : Non-educ Research Services
Long Description :

---

**Account : 48120**

Effective Date : 2000-07-03
Description : Child Care Services
Long Description :

---

**Account : 48121**

Effective Date : 1900-01-01
Description : Transportation Planning
Long Description :

---

**Account : 48122**

Effective Date : 2001-03-16
Description : Cash Dep Sys Rev Adj-Ovr/Short
Long Description : Account to be used for adjustments for overages or shortages resulting from cash deposits. The overage or shortage amount will be credited or charged against account 48122 and a fund-ORG specified by a department. The department must transfer the overage or shortage to the appropriate account.
<table>
<thead>
<tr>
<th>Account</th>
<th>Effective Date</th>
<th>Description</th>
<th>Long Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>48126</td>
<td>2002-02-01</td>
<td>Student Health Services</td>
<td>Includes revenues from UHS for various health services (most provided to students but some small portion may be to other clients, i.e., staff, faculty).</td>
</tr>
<tr>
<td>48127</td>
<td>2002-03-14</td>
<td>Work Study Revenue-Surcharge</td>
<td>Separate revenue account for Work Study program surcharge. This is to distinguish from the Work Study revenue that is a reimbursement of the payroll expense.</td>
</tr>
<tr>
<td>48128</td>
<td>2004-01-01</td>
<td>RS-Student Memberships</td>
<td>Recreational Sports - UC Student Semester Memberships.</td>
</tr>
<tr>
<td>48129</td>
<td>2004-01-01</td>
<td>RS-Non-Edu Class/Course Fees</td>
<td>Recreational Sports - Non-educational class/course fees for CalFit, Cal Adventures.</td>
</tr>
<tr>
<td>48131</td>
<td>2004-01-01</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Description : RS-Sports Club Dues


**Account : 48132**

Effective Date : 2004-01-01

Description : RS-Camp Enrollment Fees

Long Description : Recreational Sports - Strawberry Canyon camp enrollment fees.

**Account : 48133**

Effective Date : 2004-01-01

Description : RS-Retail Food Sales

Long Description : Recreational Sports - RSF Pro Shop retail food sales and Strawberry Canyon vending machine sales.

**Account : 48134**

Effective Date : 2004-08-01

Description : Misc Cash Adj-Over/Short

Long Description :

**Account : 48135**

Effective Date : 2005-01-01

Description : Convenience Fee

Long Description : Convenience Fee for payments made through e-Bill and collected by Sallie Mae. $0.50 per transaction. Requested by Billing & Payment Services.

**Account : 48136**

Effective Date : 2005-01-28

Description : bluCard Incentive

Long Description : bluCard Incentive -- This incentive is earned from the credit card issuer primarily based on the overall University volume and the timeliness with which payments are made for expenses.

**Account : 48137**
<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
<th>Long Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>48140</td>
<td>Incentive Fee</td>
<td>Incentive Fee account is used for incentives received from vendors, including the incentives from the Inbound Freight program.</td>
</tr>
<tr>
<td>48141</td>
<td>Ticket Sales-Other</td>
<td>Ticket Sales-Other (Non-Auxiliary Activities)</td>
</tr>
<tr>
<td>48142</td>
<td>Media Rev &amp; Rev Sharing-Other</td>
<td>Media Rev &amp; Rev Sharing-Other (Non-Auxiliary Activities)</td>
</tr>
<tr>
<td>48170</td>
<td>Sponsorships-Other</td>
<td>Sponsorships–Other (Non-Auxiliary Activities)</td>
</tr>
<tr>
<td>48180</td>
<td>Contra Rev AFC-Other Srs-Othr</td>
<td>Contra Revenue AFC-Other Sources-Other</td>
</tr>
<tr>
<td>48180</td>
<td>Insur Recovery, CY Cap Assets</td>
<td>Insurance recoveries, current year capital assets</td>
</tr>
</tbody>
</table>
**Account : 48190**

Effective Date : 2001-07-01

Description : Other Sources-Other-Contra

Long Description :

---

**Account : 48194**

Effective Date : 2006-05-01

Description : Other Sources - Contra - BD

Long Description : Contra revenue account for bad debt associated with Other Sources revenue pursuant to GASB 34; accounting procedure changed by OP in FY 2006.

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**Account : 48197**

Effective Date : 2002-07-01

Description : Misc General Fund Revenues

Long Description :

---

**Account : 48198**

Effective Date : 1900-01-01

Description : Miscellaneous Revenues

Long Description :

---

**Account : 48200**

Effective Date : 2001-07-01

Description : Interest on Notes

Long Description :

---

**Account : 48220**

Effective Date : 2001-07-01

Description : Recov of NDEA Teaching Svc Cnl

Long Description :
**Account : 48230**

Effective Date : 2001-07-01

Description : Late Charges-Student Loans

Long Description :

---

**Account : 49000**

Effective Date : 2004-06-01

Description : Spec State Approp-Cap Financin

Long Description : Special State Appropriations-Capital Financing/Lease Purchase Payments

---

**Account : 49010**

Effective Date : 2004-06-01

Description : Spec State Appr-Cap Fin-Def M

Long Description : Special State Appropriations-Capital Financing-Deferred Maintenance

---

**Account : 49070**

Effective Date : 2010-03-01

Description : Fd Approp-Build American Bonds

Long Description : Federal Financing Appropriations - Build America Bonds Subsidy, a program established authorizing state and local governments to issue Build America Bonds, as part of the American Recovery and Reinvestment Act of 2009 (ARRA). The ARRA provided for a Federal subsidy to cover a portion of the interest cost of these Bonds.

---

**Account : 49080**

Effective Date : 2010-06-01

Description : Federal Pell Grants

Long Description : Federal Pell Grants established per UCOP's request on July12, 2010, regarding Federal Pell Grant Revenue Reporting Change

---

**Account : 49200**

Effective Date : 2001-07-01
Description: Investment Income-Other

Long Description:

**Account: 49219**

Effective Date: 2022-06-01

Description: STIP Internal Allocation

Long Description: STIP Internal Allocation is for the campus' STIP income and charge allocation.

**Account: 49300**

Effective Date: 2001-07-01

Description: Proceeds fr Sale of Cap Assets

Long Description:

**Account: 49304**

Effective Date: 2022-12-01

Description: DispC/A-Orig Cost-SftwrLicense

Long Description: Account used to record disposal of GASB 96 intangible right of use subscription-based information technology asset to central chartstrings.

**Account: 49305**

Effective Date: 2022-02-01

Description: Disp C/A-Orig Cost -Lease-Land

Long Description: Account used to record disposal of GASB 87 intangible right of use land leased asset to central chartstrings.

**Account: 49306**

Effective Date: 2022-02-01

Description: Disp C/A-Orig Cost -Lease-Bldg

Long Description: Account used to record disposal of GASB 87 intangible right of use buildings & improvements leased asset to central chartstrings.
Account: 49307
Effective Date: 2022-02-01
Description: DispC/A-Orig Cost -Lease-Equip
Long Description: Account used to record disposal of GASB 87 intangible right of use equipment leased asset to central chartstrings.

Account: 49308
Effective Date: 2009-04-01
Description: Disp-C/A-Orig Cst-Lib Rare Bks
Long Description: Disposal of Capital Assets-Original Cost-Library Rare Books & Rare Book Collections, TC 2417

Account: 49309
Effective Date: 2008-08-01
Description: Disp-Cap Assets-Orig Cost-Lib
Long Description: Disposal of Capital Assets-Original Cost-Library Materials & Collections-Campus

Account: 49310
Effective Date: 2001-07-01
Description: Disp-Cap Assets-Orig Cost-RE
Long Description:

Account: 49311
Effective Date: 2001-12-01
Description: Disp C/A-Orig Cost-Building
Long Description: Disposal of Capital Assets-Original Cost-Building

Account: 49312
Effective Date: 2001-12-01
Description: Disp C/A-Orig Cost-Fxd Equipmt
Long Description: Disposal of Capital Assets-Original cost-Fixed Equipment
Account: 49313
Effective Date: 2001-12-01
Description: Disp C/A-Orig Cost-Gen Improvmt
Long Description: Disposal of Capital Assets-Original Cost-General Improvement

Account: 49314
Effective Date: 2001-12-01
Description: Disp C/A-OrigCost-Software > 10M
Long Description: Disposal of Capital Assets-Original Cost-Software > 10M

Account: 49315
Effective Date: 2001-12-01
Description: Disp C/A-OrigCost-Software < 10M
Long Description: Disposal of Capital Assets-Original Cost-Software < 10M

Account: 49316
Effective Date: 2001-12-01
Description: Disp C/A-Orig Cost-Equipment
Long Description: Disposal of Capital Assets-Original Cost-Equipment

Account: 49317
Effective Date: 2001-12-01
Description: Disp C/A-Orig Cost-Intangibles
Long Description: Disposal of Capital Assets-Original Cost-Intangibles

Account: 49318
Effective Date: 2001-12-01
Description: Disp C/A-Orig Cost-Infrastruct
Long Description: Disposal of Capital Assets-Original Cost-Infrastructure
Account: 49319
Effective Date: 2001-12-01
Description: Disp C/A-OrigCost-Spec Collect
Long Description: Disposal of Capital Assets-Original Cost-Special Collections

Account: 49321
Effective Date: 2001-12-01
Description: Disp C/A-Acc Dep-Building
Long Description: Disposal of Capital Assets-Accumulated Depreciation-Building

Account: 49323
Effective Date: 2001-12-01
Description: Disp C/A-Acc Dep-Gen Improvemt
Long Description: Disposal of Capital Assets-Accumulated Depreciation-General Improvement

Account: 49324
Effective Date: 2001-12-01
Description: Disp C/A-Acc Dep-Software > 10M
Long Description: Disposal of Capital Assets-Accumulated Depreciation-Software > 10M

Account: 49325
Effective Date: 2001-12-01
Description: Disp C/A-Acc Dep-Software < 10M
Long Description: Disposal of Capital Assets-Accumulated Depreciation-Software < 10M

Account: 49326
Effective Date: 2001-12-01
Description: Disp C/A-Acc Dep-Equipment
Long Description: Disposal of Capital Assets-Accumulated Depreciation-Equipment
Account : 49327
Effective Date : 2001-12-01
Description : Disp C/A-Acc Dep-Intangibles
Long Description : Disposal of Capital Assets-Accumulated Depreciation-Intangibles

Account : 49328
Effective Date : 2001-12-01
Description : Disp C/A-AccDep-Infrastructure
Long Description : Disposal of Capital Assets-Accumulated Depreciation-Infrastructure

Account : 49329
Effective Date : 2008-08-01
Description : Disp C/A-AccDep-Lib Material
Long Description : Disposal of Capital Assets-Accumulated Depreciation-Library Materials & Collections-Campus

Account : 49330
Effective Date : 2022-02-01
Description : Disp C/A-Acc Dep Lease - Land
Long Description : Account used to record the write-off of accumulated amortization on the disposal of GASB 87 intangible right of use land leased asset, done to central chartstrings.

Account : 49331
Effective Date : 2022-02-01
Description : DispC/A-Acc Dep Lease-Building
Long Description : Account used to record the write-off of accumulated amortization on the disposal of GASB 87 intangible right of use buildings & improvements lease asset, done to central chartstrings.

Account : 49332
Effective Date : 2022-02-01
Description: DispC/A-AccDep Lease-Equipment

Long Description: Account used to record the write-off of accumulated amortization on disposal of GASB 87 intangible right of use equipment leased asset, done to central chartstrings.

---

**Account: 49333**

Effective Date: 2022-12-01

Description: DispC/A-AccDep SoftwareLicense

Long Description: Account used to record the write-off of accumulated amortization on disposal of GASB 96 intangible right of use subscription-based information technology asset, done to central chartstrings.

---

**Account: 49500**

Effective Date: 2021-12-01

Description: Rental Income (fixed)

Long Description: Account used by departments to record rental revenue based on cash receipts. Revenue is subject to AFC.

---

**Account: 49501**

Effective Date: 2021-12-01

Description: Rental Income - Variable

Long Description: Account used by departments to record variable rental revenue based on cash receipts. Revenue is subject to AFC.

---

**Account: 49502**

Effective Date: 2021-12-01

Description: Contra Rev AFC-NonOperating

Long Description: Contra revenue account to assess AFC on non-operating revenue.

---

**Account: 49503**

Effective Date: 2021-12-01

Description: Contra Rental Income-fixed clr

Long Description: Account used to reverse rental revenue to a central chartstring, for GASB 87 accounting. This contra-revenue is not subject to AFC.
**Account : 49504**

Effective Date : 2021-12-01  
Description : Lease Revenue  
Long Description : Account used to record lease revenue to central chartstrings, per GASB 87 based on straightline amortization of lease deferred inflows. This revenue is not subject to AFC.

**Account : 49505**

Effective Date : 2021-12-01  
Description : Lease Interest income  
Long Description : Account used to record lease interest revenue to central chartstrings, per GASB 87. Account is not assessed AFC.

**Account : 49550**

Effective Date : 2001-07-01  
Description : Oth Misc Nonoperating Revenue  
Long Description :  

**Account : 49551**

Effective Date : 2011-06-01  
Description : Amortization of Defer Rev-SPWB  
Long Description : Amortization of Deferred Revenue-SPWB

**Account : 49556**

Effective Date : 2015-10-01  
Description : Service Concession Arrangement  
Long Description : Service Concession Arrangement

**Account : 49570**

Effective Date : 2001-07-01  
Description : Other Misc nonoperating Expenses
**Account : 49581**

Effective Date : 2005-04-01

Description : Insur Recov, PY cap asst loss

Long Description : Insurance recoveries, prior year capital asset losses

---

**Account : 49582**

Effective Date : 2021-09-01

Description : Ins Recovery, Non-cap Asset

Long Description : Insurance recoveries, other than capital assets

---

**Account : 49591**

Effective Date : 2013-06-01

Description : Non-operating Expense

Long Description : Non-operating Expense

---

**Account : 49592**

Effective Date : 2014-05-01

Description : NonOper Gifts to Other Institu

Long Description : NonOperating Expense - Gifts to Other Institutions Per FA&C Director's decision, this account is for some of the transactions coded to account 57375-Unrstr Gifts to Other Institution that should be classified as "NonOperating" expense.

---

**Account : 49596**

Effective Date : 2015-10-01

Description : Other Nonoperating Expense-Plt

Long Description : Other Nonoperating Expense-Plant is for Plant funds and should be mapped to TC 2994-Unexp Plt-Other Nonoperating Expenses.

---

**Account : 49900**
Effective Date: 2001-07-01
Description: State Capital Appropriations
Long Description:

Account: 49910
Effective Date: 2001-07-01
Description: Capital Gifts & Grants
Long Description:

Account: 49911
Effective Date: 2001-07-01
Description: Capital gifts Uncollectible
Long Description:

Account: 49912
Effective Date: 2001-07-01
Description: Capital Gifts-Disc on Pledges
Long Description:

Account: 49913
Effective Date: 2001-07-01
Description: Capital Federal Grants
Long Description:

Account: 49914
Effective Date: 2001-07-01
Description: Capital-Student Fees
Long Description:

Account: 49915
<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
<th>Effective Date</th>
<th>Long Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>49916</td>
<td>Capital-Other Revenues</td>
<td>2001-07-01</td>
<td></td>
</tr>
<tr>
<td>49917</td>
<td>Capital-Other Expenses</td>
<td>2007-01-01</td>
<td></td>
</tr>
<tr>
<td>49918</td>
<td>Capital State Grants</td>
<td>2012-06-01</td>
<td>State Grants for Capital Purposes</td>
</tr>
<tr>
<td>49919</td>
<td>Other Deductions-Misc-SPWB</td>
<td>2001-12-01</td>
<td>Other Deductions-Misc-SPWB, mapped to UCOP TC 2995, for Unexpended Plant funds</td>
</tr>
<tr>
<td>49920</td>
<td>Capital Gifts-Real Estate</td>
<td>2001-12-01</td>
<td>Capital Gifts-Real Estate</td>
</tr>
<tr>
<td>49921</td>
<td>Capital Gifts-Buldg &amp; Struct</td>
<td>2001-12-01</td>
<td>Capital Gifts-Buildings &amp; Structures</td>
</tr>
<tr>
<td>49922</td>
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<td></td>
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</tr>
</tbody>
</table>
Effective Date: 2001-12-01
Description: Capital Gifts-Fixed Equipment
Long Description: Capital Gifts-Fixed Equipment

Account: 49923
Effective Date: 2001-12-01
Description: Capital Gifts-Gen Improvements
Long Description: Capital Gifts-General Improvements

Account: 49924
Effective Date: 2001-12-01
Description: Capital Gifts-Software > 10M
Long Description: Capital Gifts-Software > 10M

Account: 49925
Effective Date: 2001-12-01
Description: Capital Gifts-Software < 10M
Long Description: Capital Gifts-Software < 10M

Account: 49926
Effective Date: 2001-12-01
Description: Capital Gifts-Equipment
Long Description: Capital Gifts-Equipment

Account: 49927
Effective Date: 2001-12-01
Description: Capital Gifts-Lib Mtl & Collct
Long Description: Capital Gifts-Library Material & Library Collection

Account: 49928
<table>
<thead>
<tr>
<th>Account</th>
<th>Effective Date</th>
<th>Description</th>
<th>Long Description</th>
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<tbody>
<tr>
<td>49929</td>
<td>2001-12-01</td>
<td>Capital Gifts-Intangibles</td>
<td>Capital Gifts-Intangibles</td>
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<tr>
<td>49930</td>
<td>2001-12-01</td>
<td>Capital Gifts-Infrastructure</td>
<td>Capital Gifts-Infrastructure</td>
</tr>
<tr>
<td>49931</td>
<td>2001-12-01</td>
<td>Capital Gifts-Special Collect</td>
<td>Capital Gifts-Special Collections</td>
</tr>
<tr>
<td>49932</td>
<td>2008-03-01</td>
<td>Capital Gifts-Pledges</td>
<td>Capital Gifts-Pledges for capital projects, previously recorded in account 49910-Capital Gifts &amp; Grants</td>
</tr>
<tr>
<td>49933</td>
<td>2012-07-01</td>
<td>UCBF Capital Gifts</td>
<td>UCBF Capital Gifts</td>
</tr>
</tbody>
</table>
Account : 49934
Effective Date : 2012-07-01
Description : Gift Fee Assess - Capital Gift
Long Description : Gift Fee Assess - Capital Gift

Account : 49940
Effective Date : 2001-12-01
Description : Capital Othr Rev-Real Estate
Long Description : Capital Other Revenues-Real Estate

Account : 49941
Effective Date : 2001-12-01
Description : Capital Othr Rev-Buildings
Long Description : Capital Other Revenues-Buildings

Account : 49942
Effective Date : 2001-12-01
Description : Capital Othr Rev-Fixed Equipmt
Long Description : Capital Other Revenues-Fixed Equipment

Account : 49943
Effective Date : 2001-12-01
Description : Capital Othr Rev-Gen Improvemt
Long Description : Capital Other Revenues-General Improvement

Account : 49944
Effective Date : 2001-12-01
Description : Capital Othr Rev-Software > 10M
Long Description : Capital Other Revenues-Software > 10M
<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
<th>Long Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>49945</td>
<td>Capital Othr Rev-Software &lt; 10M</td>
<td>Capital Other Revenues-Software &lt; 10M</td>
</tr>
<tr>
<td>49946</td>
<td>Capital Othr Rev-Equipment</td>
<td>Capital Other Revenues-Equipment</td>
</tr>
<tr>
<td>49947</td>
<td>Capital Othr Rev-Lib Mtl &amp; Col</td>
<td>Capital Other Revenues-Library Material &amp; Collections</td>
</tr>
<tr>
<td>49948</td>
<td>Cap Othr Rev-Lib Rare Bks&amp;Col</td>
<td>Capital Other Revenues-Library Rare Books &amp; Collections</td>
</tr>
<tr>
<td>49949</td>
<td>Capital Othr Rev-Intangibles</td>
<td>Capital Other Revenues-Intangibles</td>
</tr>
<tr>
<td>49950</td>
<td>Cap Othr Rev-Infrastructure</td>
<td>Capital Other Revenues-Infrastructure</td>
</tr>
</tbody>
</table>
Account : 49951
Effective Date : 2001-12-01
Description : Cap Othr Rev-Spec Collections
Long Description : Capital Other Revenues-Special Collections

Account : 49960
Effective Date : 2023-03-01
Description : Endowment Gifts - Cash
Long Description : To record endowment gifts received at UCB, which are eventually transferred to UCOP via account 83011 Investments Transfers.

Account : 50046
Effective Date : 1900-01-01
Description : BUDSUM Acad Fed Funds Offset
Long Description : This account is used only for 19900 budgetary offsets for Hatch and McIntire-Stennis Funds.

Account : 50100
Effective Date : 1900-01-01
Description : BUDSUM Temporary Instruction
Long Description : BUDSUM Temporary Instruction - (For use in Temporary Budget ONLY)

Account : 50200
Effective Date : 2019-03-01
Description : Academic Salaries & Wages
Long Description : To record academic payroll expenses (UC Path - systemwide shared payroll/personnel system)

Account : 51029
Effective Date : 2013-06-26
Description : Work Study
Long Description : Casual Staff-Restricted Work Study
<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
<th>Long Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>51200</td>
<td>Staff Salaries &amp; Wages</td>
<td>To record non-academic payroll expenses (UC Path - systemwide shared payroll/personnel system)</td>
</tr>
<tr>
<td>51300</td>
<td>Gross Salary Accrual</td>
<td>Gross Salary Accrual</td>
</tr>
<tr>
<td>52000</td>
<td>BUDSUM Other Employee Compen</td>
<td></td>
</tr>
<tr>
<td>52010</td>
<td>Vacation Accrual</td>
<td>Vacation - for use by central payroll &amp; central accounting only</td>
</tr>
<tr>
<td>52011</td>
<td>Vacation Assessment</td>
<td>Vacation assessment expense for central office use only. (Re Vacation Leave Liability program, formerly in account 53930)</td>
</tr>
<tr>
<td>52012</td>
<td>Vacation Gross Reduction/Usag</td>
<td></td>
</tr>
</tbody>
</table>
Long Description: This is the vacation usage contra-expense account. It should be used to offset the vacation assessment expense for vacation used or paid, formerly in account 53931.

**Account: 52020**

Effective Date: 1900-01-01

Description: Compensatory Time

Long Description: Compensatory Time - for use by central payroll & central accounting only

**Account: 52040**

Effective Date: 2001-12-01

Description: Sal & Wag-Contra-Capitalized

Long Description: Elimination of Capitalized Salaries & Wages

**Account: 52050**

Effective Date: 2005-11-01

Description: Term Ben Sal/Wag-Voluntary

Long Description: Termination Benefits-Salaries and Wages-Voluntary

**Account: 52051**

Effective Date: 2005-11-01

Description: Term Ben Sal/Wag-Involuntary

Long Description: Termination Benefits-Salaries and Wages-Involuntary

**Account: 53000**

Effective Date: 1900-01-01

Description: BUDSUM Retirement & Benefits

Long Description:

**Account: 53060**

Effective Date: 2019-01-01
Description: Benefit Assess-Acad Regular

Long Description: Benefit Assess-Acad Regular, effective for composite benefit program FY 2013-14.

Account: 53070

Effective Date: 2019-01-01

Description: Benefit Assess-Staff Regular

Long Description: Benefit Assess-Staff Regular, effective for composite benefit program FY 2013-14.

Account: 53080

Effective Date: 2019-01-01

Description: Benefit Assessment - Limited

Long Description: Benefit Assessment - Limited, effective for composite benefit program FY 2013-14.

Account: 53085

Effective Date: 2019-12-01

Description: Benefit Assess - No Eligibility

Long Description: Benefit Assessment - No Eligibility

Account: 53086

Effective Date: 2019-12-01

Description: Benefit Assessment - Student

Long Description: Benefit Assessment - Student

Account: 53090

Effective Date: 2019-01-01

Description: Benefit Assessment - Contra

Long Description: Benefit Assessment - Contra is for offsetting entries of all campus assessed fringe benefit cost. Berkeley's fringe benefit allocation is implemented effective July 1, 2012.

Account: 53100
Effective Date : 1900-01-01
Description : OASDI
Long Description : OASDI - for use by central payroll only

Account : 53105
Effective Date : 1900-01-01
Description : MediCare
Long Description : MediCare - for use by central payroll only

Account : 53110
Effective Date : 2007-08-01
Description : Foreign Employee SS Taxes
Long Description : Foreign Employee Social Security Taxes, currently is used for recording the French Polynesian social security tax for contracted employees at the Gump Research Station in Moorea, Tahiti.

Account : 53410
Effective Date : 1900-01-01
Description : Graduate Student Health Insura
Long Description : Graduate Student Health Insurance Remission Program - for use by central payroll & central accounting only

Account : 53700
Effective Date : 2005-07-01
Description : EMPLOYER UCRP CONTRIBUTION-UC
Long Description : Employer UCRP Contribution-UC

Account : 53702
Effective Date : 2001-07-01
Description : UC 415(m) Restoration Plan Con
Long Description : UC 415 (m) Restoration Plan - for use by central payroll only
**Account : 53704**

Effective Date : 2007-06-01

Description : Emplyr UC Retiree Hlth Ben Con

Long Description : Employer UC Retiree Health Benefit Contribution-UC

---

**Account : 53709**

Effective Date : 2018-04-01

Description : UCRP Supplmntl Assess-Interest

Long Description : UCRP Supplement Assessment -Interest. Payroll assessment for the STIP note and external financing. Interest payments must be calculated solely from earnings paid from non-federal funding sources. Per OP SCRECNP mapping IRM update in April 2018, add new OC 8690 UCRP Supplement Assessment -Interest. PPS changes were made effective 04/01/18.

---

**Account : 53710**

Effective Date : 2005-11-01

Description : Term Ben Benefits-Voluntary

Long Description : Termination Benefits-Other Employee Benefits-Voluntary

---

**Account : 53711**

Effective Date : 2005-11-01

Description : Term Ben Benefits-Involuntary

Long Description : Termination Benefits-Other Employee Benefits-Involuntary

---

**Account : 53712**

Effective Date : 2009-04-01

Description : COBRA Stimulus Subsidy

Long Description : COBRA Stimulus Subsidy for 65% of COBRA continuation premiums, the employer's portion, provided by the American Recovery and Reinvestment Tax Act of 2009.

---

**Account : 53800**

Effective Date : 2001-09-01
<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
<th>Long Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>53801</td>
<td>Graduate Full Fee Remission</td>
<td>Graduate Full Fee Remission - for use by central payroll &amp; central accounting only</td>
</tr>
<tr>
<td>53802</td>
<td>Graduate Partial Fee Remission</td>
<td>Graduate Partial Fee Remission - for use by central payroll &amp; central accounting only</td>
</tr>
<tr>
<td>53803</td>
<td>Graduate Nonresident Tuition R</td>
<td>Graduate Nonresident Tuition Remission - for use by central payroll &amp; central accounting only</td>
</tr>
<tr>
<td>53910</td>
<td>U/G Partial Fee Remission</td>
<td>Undergraduate Teaching Assistant Partial Fee Remission - for use by departments to process fee remission transactions through DSAS</td>
</tr>
<tr>
<td>53934</td>
<td>Employee Bnft Trsfr Contra-Exp</td>
<td>Employee Benefits Transfers Contra-Exp - for use by central payroll &amp; central accounting only</td>
</tr>
<tr>
<td>53940</td>
<td>Accrued Ben-Comp Absence-Other</td>
<td>Accrued Benefits-Compensated Absences-Other is established for OP Object 8880, part of a new requirement by GASB 16.</td>
</tr>
</tbody>
</table>
Effective Date: 2001-12-01
Description: Ret & Ben-Contra-Capitalized
Long Description: Elimination of Capitalized Retirement & Benefits

Account: 53941

Effective Date: 2005-06-02
Description: Benefits Admin Assessment
Long Description: Other Employee Benefits - Benefits Administration Assessment

Account: 53950

Effective Date: 2004-12-02
Description: Miscellaneous Staff Benefits
Long Description: Miscellaneous Staff Benefits -- used by payroll system when it can't determine the appropriate benefit chartstring. It is Payroll's responsibility to monitor the transactions and clear them on a timely basis.

Account: 53998

Effective Date: 2022-09-01
Description: Benefit Accrual
Long Description: Benefit Accrual

Account: 54100

Effective Date: 1900-01-01
Description: BUDSUM Computer Equip Inventor
Long Description:

Account: 54110

Effective Date: 2004-07-01
Description: Equip Computer = > $5K
Long Description: Inventorial computer equipment has of cost of $5,000 or more, is free-standing and has a useful life > one year
**Account : 54120**

Effective Date : 2022-07-01

Description : Prin Finance Purchase-Computer

Long Description : Principal portion (including prior years' payments) of cancelable lease when purchase option is exercised for Computer Eq. Use only with operating leases for which payments were previously coded to 56320 - used only by central accounting - use with 57320

---

**Account : 54200**

Effective Date : 1900-01-01

Description : BUDSUM Equipment-Inventorial

Long Description :

---

**Account : 54210**

Effective Date : 2004-07-01

Description : Equipment-Other = > $5K

Long Description : Excludes computers, collections, books and office furniture. Inventorial equipment has a cost of $5,000 or more, is free-standing and has a useful life > 1 year

---

**Account : 54211**

Effective Date : 2001-11-07

Description : Library Books/Mtls-Capitalizab

Long Description : Inventorial/capitalizable library and collection materials. Used by central accounting & central library only

---

**Account : 54212**

Effective Date : 2004-07-01

Description : Office Furniture/Equip = > $5K

Long Description : Office furniture/equipment, inventorial equipment has a cost of $5,000 or more, is free-standing and has a useful life > 1 year

---

**Account : 54213**

Effective Date : 2001-03-23
Description: Lib Rare Bks/Rare Bk Coll-Capt

Long Description: Library Rare Books and Rare Book Collections to be capitalized

**Account: 54214**

Effective Date: 2004-07-01

Description: Special Coll (excl Lib) = > $5K

Long Description: Special Collections (excluding Library) to be capitalized

---

**Account: 54215**

Effective Date: 2001-12-01

Description: Fixed Equipment-Capitalized

Long Description: Fixed Equipment to be Capitalized

---

**Account: 54216**

Effective Date: 2004-07-01

Description: Sporting Goods/Equip = > $5K

Long Description: Sporting Goods/Equip = > $5K

---

**Account: 54217**

Effective Date: 2008-07-01

Description: Lib Acquisition & Processing

Long Description: These are expenses paid to library materials acquisitions and processing vendors, including outsourced cataloging. This account is required for tracking specific expenses reported to comply with the UC Accounting manual L-316-11 Libraries and Collections: Capitalization. Previously used 56639 which does not allow for tracking these expenses by account.

---

**Account: 54218**

Effective Date: 2009-08-01

Description: Library Serials-Capitalizable

Long Description: Library Serials-Capitalizable are expenses paid to vendors for library subscriptions to scholarly and academic journal materials (electronic and print). This account is required for tracking specific expenses reported to comply with the UC Accounting manual L-316-11 Libraries and Collections: Capitalization. Previously used 56423
which is not capitalizable. Library Serials are capitalizable according to the manual referenced above and therefore require a unique account to distinguish them from 54211 Library Books/Materials - Capitalizable.

**Account : 54220**

Effective Date : 2022-07-01

Description : Princpl Finance Purchase- Equip

Long Description : Excludes computer equipment, principal portion (including prior years' payments) of a cancelable lease when purchase option is exercised. Use only with operating leases for which payments were previously coded to 56330. Used by Financial Services only

**Account : 54221**

Effective Date : 2001-12-01

Description : Trade-In Allowance

Long Description : Trade-in Allowance For Used Equipment

**Account : 54231**

Effective Date : 2004-07-01

Description : Fabricated Equipment = > $5K

Long Description : Services, Materials, Labor from external vendor or official recharge unit, Supplies & Equipment used for in-house fabrication of inventoriable equipment. Total cost of all components of fabricated equipment must have a cost of $5,000 or more per item, title is retained by the University and equip. has a life expectancy of more than 1 year. These costs are exempt indirect overhead on contract & grants expenditure

**Account : 54232**

Effective Date : 2009-03-01

Description : Fabricated Equip = > $5K (OH)

Long Description : Services, Materials, Labor from external vendor or official recharge unit, Supplies & Equipment used for in-house fabricated equipment that are non-UC title and will be delivered to the government. Total cost of all components of fabricated equipment must have a cost of $5,000 or more per item, subject to indirect cost assessment on contract & grants expenditures.

**Account : 54241**

Effective Date : 2001-03-23

Description : Gen Improvemts-captlzd
<table>
<thead>
<tr>
<th>Account</th>
<th>Effective Date</th>
<th>Description</th>
<th>Long Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>54242</td>
<td>2012-12-01</td>
<td>Software prjs-captlzd &gt; $5M</td>
<td>Software projects to be capitalized &gt; $5M</td>
</tr>
<tr>
<td>54243</td>
<td>2015-04-01</td>
<td>Software = &gt; $5K &lt; $5M</td>
<td>Software projects to be capitalized = &gt; $5K &lt; $5M</td>
</tr>
<tr>
<td>54244</td>
<td>2001-03-23</td>
<td>Infrastructure Assets-captlzd</td>
<td>Infrastructure Assets to be capitalized</td>
</tr>
<tr>
<td>54245</td>
<td>2001-03-23</td>
<td>Intangible Assets-captlzd</td>
<td>Intangible Assets to be capitalized</td>
</tr>
<tr>
<td>54250</td>
<td>2001-07-01</td>
<td>Other Equipment Depreciation</td>
<td>For Financial Services use only</td>
</tr>
<tr>
<td>54251</td>
<td>2017-04-01</td>
<td>Depreciation - Departmental</td>
<td></td>
</tr>
</tbody>
</table>
Account: 54252
Effective Date: 2017-04-01
Description: Contra Depreciation-Department

Account: 54260
Effective Date: 2001-12-01
Description: Equipment-Contra-Capitalized
Long Description: Elimination of Capitalized CF Equipment Purchases

Account: 55000
Effective Date: 1900-01-01
Description: BUDSUM General Supplies
Long Description:

Account: 55010
Effective Date: 1900-01-01
Description: Inorganic Chemicals
Long Description: Inorganic Chemicals

Account: 55011
Effective Date: 1900-01-01
Description: Organic Chemicals
Long Description: Organic Chemicals

Account: 55012
Effective Date: 1900-01-01
Description: Radioactive Chemicals
Account : 55013
Effective Date : 1900-01-01
Description : Restriction Enzymes
Long Description : Restriction Enzymes

Account : 55014
Effective Date : 1900-01-01
Description : Dry Ice
Long Description : Dry Ice

Account : 55015
Effective Date : 1900-01-01
Description : Lab Glass/Ceramics/Plastics
Long Description : Lab Glass/Ceramics/Plastics

Account : 55016
Effective Date : 1900-01-01
Description : Lab Instruments and Supplies
Long Description : Lab Instruments & Supplies

Account : 55017
Effective Date : 2013-05-01
Description : Lab Animals Purchases
Long Description : Lab Animals Purchases

Account : 55018
Effective Date : 1900-01-01
<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
<th>Effective Date</th>
<th>Long Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>55020</td>
<td>Fertilizers &amp; Pesticides</td>
<td>1900-01-01</td>
<td>Fertilizers &amp; Pesticides</td>
</tr>
<tr>
<td>55021</td>
<td>Controlled Pharmaceutical Drug</td>
<td>1900-01-01</td>
<td>Controlled Pharmaceutical Drugs</td>
</tr>
<tr>
<td>55022</td>
<td>Other Pharmaceutical Drugs</td>
<td>1900-01-01</td>
<td>Other Pharmaceutical Drugs</td>
</tr>
<tr>
<td>55030</td>
<td>Medical Supplies</td>
<td>1900-01-01</td>
<td>Medical Supplies, excluding drugs</td>
</tr>
<tr>
<td>55031</td>
<td>General Office Supplies</td>
<td>1900-01-01</td>
<td>General Office Supplies, excluding paper, photographic and computer supplies, furniture</td>
</tr>
<tr>
<td>55032</td>
<td>Paper General</td>
<td>1900-01-01</td>
<td>Paper-excluding forms</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
<th>Effective Date</th>
<th>Long Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>55032</td>
<td></td>
<td>1900-01-01</td>
<td></td>
</tr>
</tbody>
</table>
Account: 55040
Effective Date: 1900-01-01
Description: General Supplies
Long Description: Supplies & Materials-Other non office, non security, non computer supplies

Account: 55041
Effective Date: 1900-01-01
Description: Photographic/Video Supplies
Long Description: Photographic Supplies

Account: 55042
Effective Date: 1900-01-01
Description: Small Tools & Miscellaneous Ha
Long Description: Small Tools & Miscellaneous Hardware

Account: 55043
Effective Date: 1900-01-01
Description: Security Supplies
Long Description: Electronic keys, metal keys, security cameras

Account: 55044
Effective Date: 1900-01-01
Description: Uniforms and Apparel
Long Description: Uniforms & Apparel. e.g., Police, housing & dining, janitorial, athletics, etc.

Account: 55045
Effective Date: 2001-11-07
Description : Course Materials
Long Description : Books and class handouts

**Account : 55046**

Effective Date : 2003-07-01

Description : Janitorial Supplies

Long Description : Janitorial Supplies include janitorial cleaning supplies (i.e. cleaning chemicals, glass cleaner, disinfectant, floor wax, floor strippers, etc.) and janitorial consumer supplies (i.e. toilet paper, hand towels, seat covers, hand soap, chalk, etc.).

**Account : 55047**

Effective Date : 2005-07-01

Description : Entertainment and Other Event

Long Description : Supplies of food, beverages, and related items accumulated in connection with official entertainment functions and other activities in order to simplify the planning of individual events and to take advantage of favorable pricing on quantity purchases. These expenses are subject to BUS-79.

**Account : 55048**

Effective Date : 2011-10-01

Description : Genomic Arrays < $75K Per Budget Year

Long Description : Genomic Arrays < $75K Per Budget Year, should receive full F&A

**Account : 55049**

Effective Date : 2014-02-01

Description : Dining Service Supplies

Long Description : Dining Service Supplies include china, disposable dishware and other food service supplies

**Account : 55050**

Effective Date : 1900-01-01

Description : Food-Meat & Poultry

Long Description : Food-Meat & Poultry, for use by housing & dining
Account: 55051
Effective Date: 1900-01-01
Description: Food-Dairy
Long Description: Food-Dairy, for use by housing & dining

Account: 55052
Effective Date: 1900-01-01
Description: Food-Produce & Bakery
Long Description: Food-Produce & Bakery, for use by housing & dining

Account: 55053
Effective Date: 1900-01-01
Description: Food-Dry Stores & Beverages
Long Description: Food-Dry Stores & Beverages, for use by housing & dining

Account: 55054
Effective Date: 1900-01-01
Description: Food-Frozen
Long Description: Food-Frozen, for use by housing & dining

Account: 55056
Effective Date: 2005-07-01
Description: On-the-Job Meals
Long Description: Meals to certain employees during work hours when the employees are required to be at their work stations during a normal meal time. Categories of employees who might be subject to these circumstances include resident assistants, safety workers, parking attendants, and food service workers. These expenses are subject to BUS-79.

Account: 55059
Effective Date: 1900-01-01
Description: Food-Other
**Account : 55060**

Effective Date : 2013-05-01

Description : Lab Animals Feed

Long Description : Lab Animals Feed

---

**Account : 55061**

Effective Date : 2013-05-01

Description : Lab Animals Bedding

Long Description : Lab Animals Bedding

---

**Account : 55100**

Effective Date : 1900-01-01

Description : BUDSUM Computing Supplies

Long Description : 

---

**Account : 55101**

Effective Date : 1900-01-01

Description : Computer Supplies

Long Description : computer supplies including toner, developer, ribbons, manuals, diskettes, tapes, CDs etc

---

**Account : 55200**

Effective Date : 2004-09-01

Description : BUDSUM Comp Equip-Non Inventor

Long Description : 

---

**Account : 55201**

Effective Date : 2004-07-01

Description : Non-inv Equipment-Comp < $200

---
<table>
<thead>
<tr>
<th>Account</th>
<th>Effective Date</th>
<th>Description</th>
<th>Long Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>55211</td>
<td>2011-07-02</td>
<td>Equip-Computer = &gt; $200 &lt; $1,500</td>
<td>Non-inventorial Equipment-Computer $200 &lt; $1,500</td>
</tr>
<tr>
<td>55221</td>
<td>2011-07-02</td>
<td>Equip-Computer = &gt; $1,500 &lt; $5K</td>
<td>Non-inventorial Equipment-Computer = &gt; $1,500 &lt; $5,000</td>
</tr>
<tr>
<td>55300</td>
<td>1900-01-01</td>
<td>BUDSUM Equip-Non Inventorial</td>
<td></td>
</tr>
<tr>
<td>55301</td>
<td>2004-07-01</td>
<td>Non-inv Fabricated Costs &lt; $200</td>
<td>Non-inventorial Fabricated Costs &lt; $200</td>
</tr>
<tr>
<td>55302</td>
<td>2004-07-01</td>
<td>Non-inv Ofc Furniture &lt; $200</td>
<td>Non-inventorial Furniture &lt; $200</td>
</tr>
<tr>
<td>55303</td>
<td>2004-07-01</td>
<td>Non-inv Sporting Goods/Eq &lt; $200</td>
<td></td>
</tr>
<tr>
<td>Account :</td>
<td>55309</td>
<td></td>
<td></td>
</tr>
<tr>
<td>-----------</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Effective Date :</td>
<td>2004-07-01</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Description :</td>
<td>Non-inv Equip-Oth Non-Com &lt; $200</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Long Description :</td>
<td>Non-inventorial Equipment-Other Non-Computer &lt; $200</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Account :</th>
<th>55311</th>
</tr>
</thead>
<tbody>
<tr>
<td>Effective Date :</td>
<td>2011-07-02</td>
</tr>
<tr>
<td>Description :</td>
<td>Fabricated Equip= &gt; $200 &lt; $1,500</td>
</tr>
<tr>
<td>Long Description :</td>
<td>Non-inventorial Fabricated Costs = &gt; $200 &lt; $1,500</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Account :</th>
<th>55312</th>
</tr>
</thead>
<tbody>
<tr>
<td>Effective Date :</td>
<td>2011-07-02</td>
</tr>
<tr>
<td>Description :</td>
<td>Office Furniture = &gt; $200 &lt; $1,500</td>
</tr>
<tr>
<td>Long Description :</td>
<td>Non-inventorial Furniture = &gt; $200 &lt; $1,500</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Account :</th>
<th>55313</th>
</tr>
</thead>
<tbody>
<tr>
<td>Effective Date :</td>
<td>2011-07-02</td>
</tr>
<tr>
<td>Description :</td>
<td>SportingGoods/Equip= &gt; 200 &lt; 1,500</td>
</tr>
<tr>
<td>Long Description :</td>
<td>Non-inventorial Sporting Goods and Equipment = &gt; $200 &lt; $1,500</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Account :</th>
<th>55314</th>
</tr>
</thead>
<tbody>
<tr>
<td>Effective Date :</td>
<td>2011-07-02</td>
</tr>
<tr>
<td>Description :</td>
<td>Special Coll= &gt; $200 &lt; $1,500</td>
</tr>
<tr>
<td>Long Description :</td>
<td>Non-inventorial Special Collections = &gt; $200 &lt; $1,500</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Account :</th>
<th>55319</th>
</tr>
</thead>
<tbody>
<tr>
<td>Effective Date :</td>
<td>2011-07-02</td>
</tr>
<tr>
<td>Description :</td>
<td>Equip-Oth Non-Com= &gt; $200 &lt; $1,500</td>
</tr>
</tbody>
</table>
Account : 55321  
Effective Date : 2011-07-02  
Description : Fabricated Equip = > $1,500 < $5K  
Long Description : Non-inventorial Fabricated Costs = > $1,500 < $5,000

Account : 55322  
Effective Date : 2011-07-02  
Description : Office Furniture = > $1,500 < $5K  
Long Description : Non-inventorial Furniture = > $1,500 < $5,000

Account : 55323  
Effective Date : 2011-07-02  
Description : Sport Goods/Equip= > $1,500 < $5K  
Long Description : Non-inventorial Sporting Goods and Equipment = > $1,500 < $5,000

Account : 55324  
Effective Date : 2011-07-02  
Description : Special Coll = > $1,500 < $5K  
Long Description : Non-inventorial Special Collection = > $1,500 < $5,000

Account : 55329  
Effective Date : 2011-07-02  
Description : Equip-Other = > $1,500 < $5K  
Long Description : Equip-Other = > $1,500 < $5,000

Account : 55399  
Effective Date : 2004-09-01
Description: Non-inventorial Equipment- Oth
Long Description: Non capitalized Other Equipment < $1,500 or with life < one year

**Account: 56000**
Effective Date: 2017-04-01
Description: BUDSUM Comp Serv & Software
Long Description:

**Account: 56010**
Effective Date: 2001-11-07
Description: Computer Hardware Maintenance
Long Description: Computer Hardware Maintenance & Repairs from outside vendors

**Account: 56012**
Effective Date: 2013-06-01
Description: Cmptng/DP Svcs-Nonrecharge
Long Description: Computing & Data Processing Services from outside vendors.

**Account: 56013**
Effective Date: 2013-06-01
Description: Tape Storage Services
Long Description: Tape Storage Services from outside vendors

**Account: 56020**
Effective Date: 1900-01-01
Description: Software Licenses, Purchase
Long Description: Software Licenses, Purchase

**Account: 56021**
Effective Date: 1900-01-01
<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
<th>Long Description</th>
<th>Effective Date</th>
<th>Description</th>
<th>Long Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>56022</td>
<td>Non-inv Software &lt; $200</td>
<td>Purchased software &lt; $200</td>
<td>2004-07-01</td>
<td>Non-inv Software &lt; $200</td>
<td>Purchased software &lt; $200</td>
</tr>
<tr>
<td>56023</td>
<td>Software = &gt; $200 &lt; $1,500</td>
<td>Software Purchases unit value = &gt; $200 &lt; $1,500</td>
<td>2011-07-02</td>
<td>Software = &gt; $200 &lt; $1,500</td>
<td>Software Purchases unit value = &gt; $200 &lt; $1,500</td>
</tr>
<tr>
<td>56024</td>
<td>Software = &gt; $1,500 &lt; $5K</td>
<td>Software Purchases unit value = &gt; $1,500 &lt; $5,000</td>
<td>2011-07-02</td>
<td>Software = &gt; $1,500 &lt; $5K</td>
<td>Software Purchases unit value = &gt; $1,500 &lt; $5,000</td>
</tr>
<tr>
<td>56030</td>
<td>Depreciation-Software &gt; 5M</td>
<td>Depreciation-Software &gt; 5M-Campus</td>
<td>2014-07-01</td>
<td>Depreciation-Software &gt; 5M</td>
<td>Depreciation-Software &gt; 5M-Campus</td>
</tr>
<tr>
<td>56031</td>
<td>Depreciation-Software &lt; 5M</td>
<td>Depreciation-Software &lt; 5M-Campus</td>
<td>2014-07-01</td>
<td>Depreciation-Software &lt; 5M</td>
<td>Depreciation-Software &lt; 5M-Campus</td>
</tr>
<tr>
<td>56100</td>
<td></td>
<td></td>
<td>1900-01-01</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Account : 56110
Effective Date : 1900-01-01
Description : Mailing Services/Postage
Long Description : Mailing Services & Postage including recharge

Account : 56111
Effective Date : 1900-01-01
Description : Express Delivery Services
Long Description : Federal Express, UPS, etc.

Account : 56120
Effective Date : 2020-07-01
Description : Network Installation
Long Description : Network installation, Cory Hall for EECS use only

Account : 56121
Effective Date : 1900-01-01
Description : Network Utilization
Long Description : Network Fees, for CNS use only

Account : 56130
Effective Date : 1900-01-01
Description : Telephone Services
Long Description : Telephone & fax, includes recharge

Account : 56190
Effective Date : 1900-01-01
Description : Misc Communication Svcs
Long Description : Miscellaneous Communication Services

Account : 56200
Effective Date : 1900-01-01
Description : BUDSUM Maint Contract & Serv
Long Description :

Account : 56210
Effective Date : 1900-01-01
Description : Building Maintenance
Long Description : To record building maintenance expenses for payments made to 3rd party vendors.

Account : 56220
Effective Date : 1900-01-01
Description : Vehicle Repair
Long Description : Vehicle Repair

Account : 56230
Effective Date : 1900-01-01
Description : Equipment Repair
Long Description : Equipment Repair

Account : 56240
Effective Date : 2001-11-07
Description : Non-inven Cap Project Exp
Long Description : Account for non-inventorial/non-capitalizable capital project exp (in Unexpended Plant funds).

Account : 56290
Effective Date: 2001-11-07

Description: Other Repairs/Maintenance

Long Description: Other Repairs non building, vehicle or equipment and Alterations & Maintenance not capitalized in a/c 54240

**Account: 56300**

Effective Date: 2003-06-01

Description: BUDSUM Rents & Utilities

Long Description:

**Account: 56311**

Effective Date: 2001-11-07

Description: Conf/Event Facil Rent-Off-Camp

Long Description: Conference & Event Facility Rental - Off-campus including conferences, special events & workshops

**Account: 56312**

Effective Date: 1900-01-01

Description: Non-Conf/Facil Rent-Off-Campus

Long Description: Non conference facility rental off site. Does not apply to room rental for events, workshop rentals, or hotel room rentals.

**Account: 56313**

Effective Date: 2007-11-01

Description: Internal Rent-Fed Unallowable

Long Description: Rent imposed by central campus on campus departments or programs for space acquired through the campusÂ’ Real Estate Initiatives (not to be used in conjunction with federal funds). This account is established per request from Helen Levay / Carol Sypher at Facilities Services.

**Account: 56314**

Effective Date: 2022-02-01

Description: Variable Lease Expense
Account : 56320
Effective Date : 1900-01-01
Description : Rental of Computer Equipment
Long Description : Rental of Computer Equipment not a capital lease

Account : 56330
Effective Date : 1900-01-01
Description : Rental of Equipment - Other
Long Description : Rental of Other Equipment including photocopy equipment, cylinders, machinery, etc

Account : 56340
Effective Date : 1900-01-01
Description : Electricity
Long Description : Electricity

Account : 56341
Effective Date : 1900-01-01
Description : Water & Sewer
Long Description : Water & Sewer

Account : 56342
Effective Date : 1900-01-01
Description : Natural Gas
Long Description : Natural Gas

Account : 56349
Effective Date : 1900-01-01
<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
<th>Long Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>56350</td>
<td>Depre-Buildings &amp; Structures</td>
<td>Depreciation-Buildings &amp; Structures-Campus</td>
</tr>
<tr>
<td>56351</td>
<td>Depre-General Improvement</td>
<td>Depreciation-General Improvement-Campus</td>
</tr>
<tr>
<td>56352</td>
<td>Depre-Infrastructure</td>
<td>Depreciation-Infrastructure Assets-Campus</td>
</tr>
<tr>
<td>56353</td>
<td>Depre-Bldg &amp; Structures-SCA</td>
<td>Depre-Bldg &amp; Structures-SCA</td>
</tr>
<tr>
<td>56354</td>
<td>Depre-Gen Improv-SCA</td>
<td>Depreciation-General Improvements - Service Concession Arrangements. Due to GASB 60 Accounting and Financial Reporting for SCA.</td>
</tr>
<tr>
<td>56398</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Effective Date : 2007-12-01

Description : Contra Rent & Utilities

Long Description : Contra Rent & Utilities is for credit entries when internal rent/utility is charged to campus departments or programs and the debit entries are recorded in account 56313-Internal Rent-Fed Unallowable. It is expected that the balances in account 56398 and account 56313 net to zero.

Account : 56400

Effective Date : 1900-01-01

Description : BUDSUM Publications & Media

Account : 56410

Effective Date : 1900-01-01

Description : Printing

Long Description : Printing of publications, stationery, etc.

Account : 56411

Effective Date : 1900-01-01

Description : Photocopy

Long Description : Reproduction & Photocopy Charges does not include central duplicating recharge

Account : 56420

Effective Date : 1900-01-01

Description : Library Materials

Long Description : Non-inventorial Library Materials

Account : 56422

Effective Date : 2000-07-06

Description : Jrls/Subscriptns: Fed Chgbl

Long Description : Cost relating to business, technical & professional journals & subscriptions (see a/c 56423 for specific "business" items that are not allowed)
<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
<th>Long Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>56423</td>
<td>Jrnls/Subscrptns: Fed Unchgbl</td>
<td>Cost relating to non technical &amp; non business related expenses. Specifically included in this category are country club, civic orgs, social orgs, and community orgs, journals &amp; subscriptions</td>
</tr>
<tr>
<td>56430</td>
<td>Multimedia Service</td>
<td>Multimedia Service including educational TV/AV Service</td>
</tr>
<tr>
<td>56440</td>
<td>Depre-Library Mtls &amp; Collect</td>
<td>Depreciation-Library Materials &amp; Library Collections-Campus</td>
</tr>
<tr>
<td>56500</td>
<td>BUDSUM Transportation</td>
<td></td>
</tr>
<tr>
<td>56510</td>
<td>Freight</td>
<td>Freight - Transportation of Goods etc.</td>
</tr>
<tr>
<td>56520</td>
<td>Parking</td>
<td></td>
</tr>
</tbody>
</table>
Long Description: University parking fees excludes parking incurred during travel

Account: 56530
Effective Date: 2013-06-01
Description: Transportation
Long Description: Includes charter service for student field trips.

Account: 56600
Effective Date: 2017-04-01
Description: BUDSUM Other Serv-Non Computer
Long Description:

Account: 56610
Effective Date: 2000-07-06
Description: Advertising: Fed Chargeable
Long Description: Central & departmental advertising for personnel recruitment, procurement of goods or services, disposal of scrap or surplus materials. Advertising for purposes necessary to meet requirements of a sponsored agreement

Account: 56611
Effective Date: 2000-07-06
Description: Advertising - Fed Unchargeable
Long Description: All other central & departmental advertising costs other than items defined in account 56610. Includes promotional items and memorabilia, brochures, t-shirts, etc. These costs are not allowable for federal cost recovery.

Account: 56620
Effective Date: 2013-06-01
Description: Sample Analysis: Chemical
Long Description: Sample Analysis: Chemical

Account: 56621
<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
<th>Long Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>56622</td>
<td>Sample Analysis: Radioactive</td>
<td>Sample Analysis: Radioactive</td>
</tr>
<tr>
<td>56623</td>
<td>Hazardous Waste Trsfr:Chemical</td>
<td>Hazardous Waste Transfer/Disposal: Chemical</td>
</tr>
<tr>
<td>56624</td>
<td>Hazardous Waste Trsfr:Biohazard</td>
<td>Hazardous Waste Transfer/Disposal: Biohazard</td>
</tr>
<tr>
<td>56625</td>
<td>Hazardous Waste Labor: Chemical</td>
<td>Hazardous Waste Labor: Chemical</td>
</tr>
<tr>
<td>56626</td>
<td>Hazardous Waste Labor: Biohazard</td>
<td>Hazardous Waste Labor: Biohazard</td>
</tr>
<tr>
<td>56627</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Effective Date: 2013-06-01
Description: Hazardous Waste Labor: Radioactive
Long Description: Hazardous Waste Labor: Radioactive

Account: 56629

Effective Date: 2013-06-01
Description: Other Chemical Waste Treatment
Long Description: Other Chemical Waste Treatment & Disposal

Account: 56630

Effective Date: 2013-06-01
Description: Microfiche Services
Long Description: Microfiche Services

Account: 56631

Effective Date: 2013-06-01
Description: Laundry
Long Description: Laundry services

Account: 56632

Effective Date: 2013-06-01
Description: Medical Services
Long Description: Medical Services

Account: 56633

Effective Date: 2013-06-01
Description: Police/Security Services
Long Description: Police/Security Services

Account: 56634
Effective Date : 2017-04-01
Description : OP Common Fund Assessment
Long Description : Assessment from Office of the President to auxiliaries for general administrative support. "Common Fund" refers to the fact that OP credits this "revenue" to a single fund, M-69400. The rate is .20%

Account : 56635
Effective Date : 2017-04-01
Description : Management Fee Assessment
Long Description : Management fee charged to California Energy Commission awards to support the administration of these awards at California Institute of Energy & Environment at UCB. This account should be used by Extramural Funds Accounting only. The assessed fees are not subject to overhead assessment.

Account : 56636
Effective Date : 2013-06-01
Description : Property Mgmt Service Fees
Long Description : Fees for property management services provided by external agencies for Regent-owned property

Account : 56638
Effective Date : 2014-02-01
Description : Cleaning Services
Long Description : Cleaning Services is for cleaning services provided by third party vendors

Account : 56700
Effective Date : 2017-04-01
Description : BUDSUM Non-Employee Payments
Long Description :

Account : 56710
Effective Date : 2013-06-01
Description : Payments to Patients or Human
Long Description : Payments to Patients or Human Subjects only for those subject to human subject protocols
Account : 56711
Effective Date : 2013-06-01
Description : Participant Support-Other
Long Description : Participant Support-other Registration fees for meetings, conferences, symposia, or training projects. Payable only to non-UC employees or students. Participants are not subject to human subject protocols. Can include payments made to third parties on behalf of the non UC employee /non UC student participant

Account : 56712
Effective Date : 2013-06-01
Description : Participant Support-Stipends
Long Description : Participant Support-Stipends - includes per diem and subsistence allowances paid to non UC employees. These can include payments made through an intermediary third party who in turn makes the stipend payment to the non UC employee

Account : 56713
Effective Date : 2013-06-01
Description : Participant Support-Materials
Long Description : Participant Support-Materials

Account : 56714
Effective Date : 2013-06-01
Description : Participant Support-Travel NonAir
Long Description : Participant Support-Travel Non-airfare

Account : 56715
Effective Date : 2016-01-01
Description : Participant Support-Airfare
Long Description : Participant Support-Travel Airfare

Account : 56720
Effective Date: 2013-06-01  
Description: Consultant Fees  
Long Description: Third party consultant fees, does not include amounts paid through the payroll  

**Account: 56721**  
Effective Date: 2013-06-01  
Description: Non-Stdt/Vstng Schlr Stipend  
Long Description: Non-Student or Visiting Scholar Stipends - does not include post-docs, these should all be paid through payroll  

**Account: 56722**  
Effective Date: 2013-06-01  
Description: Sport's Officials Fees  
Long Description: Sports Officials Fees  

**Account: 56723**  
Effective Date: 2016-01-01  
Description: Student Accomodations  
Long Description: Housing rental for students  

**Account: 56724**  
Effective Date: 1900-01-01  
Description: Temporary Labor  
Long Description: Temporary labor costs - non payroll  

**Account: 56725**  
Effective Date: 1900-01-01  
Description: Deceased Empl Dpdnt Costs  
Long Description: Payments to Dependent of Deceased Employee
<table>
<thead>
<tr>
<th>Account</th>
<th>Effective Date</th>
<th>Description</th>
<th>Long Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>56726</td>
<td>1900-01-01</td>
<td>Honoraria</td>
<td>Honoraria - Other than University employees</td>
</tr>
<tr>
<td>56727</td>
<td>2013-06-01</td>
<td>Off-Campus Work Study Reimburs</td>
<td>Off-Campus Work Study Reimbursement Costs -- Established for use by the Financial Aid Office for reimbursement to off-campus employers of Work Study students. (Costs are reported as Work Study wages on FISAP.)</td>
</tr>
<tr>
<td>56728</td>
<td>2013-06-01</td>
<td>Counseling Fees</td>
<td>Fees paid to outside counselors</td>
</tr>
<tr>
<td>56729</td>
<td>2016-05-01</td>
<td>Supplier-Provided Services</td>
<td>Supplier-Provided Services is used for purchased services from outside (non-UC) entities if there is no more specific existing expense account available.</td>
</tr>
<tr>
<td>56731</td>
<td>2017-04-01</td>
<td>Post Doc Other Medical Reimburs</td>
<td>Post Doc Other Medical Reimbursement -- For reimbursement to non-employee post docs of allowable medical insurance costs from fund source. Set up at the request of EFA. Not eligible for overhead.</td>
</tr>
<tr>
<td>57000</td>
<td>2017-04-01</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Account: 57001
Effective Date: 2013-06-01
Description: Employee Development Training
Long Description: Employee Development Training

Account: 57002
Effective Date: 2016-01-01
Description: Meals Provided to Students
Long Description: Meals or light refreshments to students in support of the University's educational programs, such as a) an athletic team, including training-table meals, game-related meals, and occasional meals provided in accordance with the rules of the NCAA; b) the recruitment of student athletes; c) a class, study hall, or other academic-based activity; d) student orientation programs, commencement exercises, and similar activities; and e) a student government meeting, association meeting or other student meeting. These expenses are subject to BUS-79.

Account: 57003
Effective Date: 2004-07-01
Description: Conference/Event Registration
Long Description: Conference & Event Registration Fees

Account: 57004
Effective Date: 2005-07-01
Description: Business Meeting -Technical
Long Description: Expenditures for meals or light refreshments and related services (e.g., room rental, equipment rental, and similar expenditures) incurred in connection with meetings, workshops, lectures or conferences held primarily for the dissemination of technical information, e.g. research project related or academic dissemination of information. These expenses are subject to BUS-79.

Account: 57005
Effective Date: 2005-07-01
Description: Business Meeting-Non-Technical
Long Description: Expenditures for meals or light refreshments and related services (e.g., room rental, equipment rental, and similar expenditures) incurred in connection with meetings, workshops, lectures or conferences held primarily for non-technical purposes (not research project related or academic dissemination of information). This account cannot be used with federal funds subject to Federal A-21 regulations governing contracts and grants. These expenses are subject to BUS-79.

**Account: 57006**

**Effective Date:** 2005-07-01

**Description:** Social Activities & Entertainment

Long Description: Expenditures for meals or light refreshments and related services for a) prospective donors, employees, b) Visitors, guests and volunteers and c) Spouse/partner of a University guest or University host. Such activities must support an underlying University business purpose such as promoting goodwill, donor cultivation, etc.

**Account: 57007**

**Effective Date:** 2005-07-01

**Description:** Employee Morale-Building Activ

Long Description: Meals or light refreshments for official employee morale-building activities. Examples of such occasions include a gathering to honor a departing employee who is retiring or who is separating from University employment after at least 5 years of service, employee recognition receptions, annual faculty/staff picnics, and holiday gatherings. These expenses are subject to BUS-79.

**Account: 57210**

**Effective Date:** 1900-01-01

**Description:** BUDSUM Travel Domestic

Long Description:

**Account: 57211**

**Effective Date:** 1900-01-01

**Description:** In-State Travel - Air Fare

Long Description: In-State Travel-Airfare

**Account: 57212**

**Effective Date:** 2004-07-01

**Description:** Out-of-State Travel - Air Fare
Long Description : Out-of-State Travel-Airfare

**Account : 57213**

Effective Date : 2001-11-07
Description : In-State Travel - Non Air Fare
Long Description : In-State Travel-Except Airfare

**Account : 57214**

Effective Date : 2004-07-01
Description : Out-of-State Travel - Non-Air
Long Description : Out-of-State Travel-Except Airfare

**Account : 57215**

Effective Date : 1900-01-01
Description : Domestic Travel Fees
Long Description : Travel fees. For use by Travel dept. only

**Account : 57216**

Effective Date : 2004-07-01
Description : Out-of-State Travel Exception
Long Description : Out-of-state (domestic) travel amounts which are exempt from substantiation requirements, i.e., receipts which are typically required for travel costs. These may or may not be reportable on a 1099 to the recipient depending on the total amount for the calendar year. This account should not be used unless authorized by the Travel Department.

**Account : 57220**

Effective Date : 2004-09-01
Description : BUDSUM Travel Foreign
Long Description :

**Account : 57221**
Effective Date : 2004-07-01
Description : Foreign Travel - Air Fare
Long Description : Foreign Travel-Airfare

Account : 57222
Effective Date : 2004-07-01
Description : Foreign Travel - Non-Air Fare
Long Description : Foreign Travel - Except Airfare

Account : 57223
Effective Date : 2004-07-01
Description : Foreign Travel Fees
Long Description : Travel fees. For use by Travel Dept. only

Account : 57230
Effective Date : 2001-11-07
Description : BUDSUM Travel Other
Long Description :

Account : 57232
Effective Date : 1900-01-01
Description : Moving Costs
Long Description : Removal Expense and Moving Exp Reimbursement

Account : 57233
Effective Date : 2005-07-01
Description : Travel - Entertainment-Related
Long Description : Travel - Entertainment-Related, University employees on business travel. Hospitality expenses claimed in accordance with the procedures specified in BUS-79. Such expenses should be itemized and submitted with the Travel Expense Voucher.
Account : 57239
Effective Date : 2019-11-02
Description : Travel DB US Bank Clearing
Long Description : Travel Direct Bill US Bank Clearing account is used to capture transactions from the new travel system that fail BFS edit and/or fail match between the travel system and US Bank. This account should only be used by central Travel/Disbursements.

Account : 57300
Effective Date : 2017-04-01
Description : BUDSUM Miscellaneous Expenses
Long Description :

Account : 57301
Effective Date : 2001-07-01
Description : Write-off of Notes as Uncollec
Long Description :

Account : 57302
Effective Date : 2001-07-01
Description : Loans assigned to Fed Govt
Long Description :

Account : 57303
Effective Date : 2001-07-01
Description : Collectn/Litigation Exp-Loans
Long Description : Collection/Litigation Expense-Loans

Account : 57304
Effective Date : 2001-07-01
Description : Canc of N/R due to Death
Account : 57305
Effective Date : 2001-07-01
Description : Reserve for Bad Debts-Loans

Account : 57306
Effective Date : 2001-07-01
Description : Federal Loans Disbursed

Account : 57310
Effective Date : 2003-01-01
Description : General & Empl Liability Insur
Long Description : FOR CENTRAL USE ONLY - General and Employment Practice Insurance Expense

Account : 57311
Effective Date : 2001-11-07
Description : Student Health Insurance
Long Description : Medical Services

Account : 57312
Effective Date : 1900-01-01
Description : Other Insurance
Long Description : Other insurance not covered specific accounts

Account : 57313
Effective Date : 2002-06-01
Description : Medical Malpractice Insurance
Account : 57314
Effective Date : 2003-01-01
Description : Auto Liability Insurance Exp
Long Description : FOR CENTRAL USE ONLY - Auto liability insurance expense recharged from Fleet Services

Account : 57317
Effective Date : 2013-08-01
Description : Contra-GSHIP Reimb for Service
Long Description : Contra-GSHIP Reimb for Service

Account : 57318
Effective Date : 2013-08-01
Description : Contra-USHIP Reimb for Service
Long Description : Contra-USHIP Reimb for Service

Account : 57320
Effective Date : 2022-07-01
Description : Financed Purchase Int-Computer
Long Description : Capital Lease Interest-Computers

Account : 57321
Effective Date : 2022-07-01
Description : Financed Purchase Int-Equipmnt
Long Description : Capital Lease Interest-Other Equipment

Account : 57322
Effective Date : 2017-04-01
Description : Interest on Installment Purcha
Account: 57323
Effective Date: 2016-01-01
Description: Bank Card Fees/Discounts
Long Description: Bank fees including $6.00 cash advance transaction fee incurred by traveler for University Business. Diners Clud transaction fees

Account: 57324
Effective Date: 2016-06-01
Description: Gain/Loss on Foreign Currency
Long Description: Gain or loss on foreign currency exchange, recorded in account 57359-Miscellaneous Expenditures prior to FY 2008-09

Account: 57325
Effective Date: 2012-06-01
Description: Other-Pmt of Interest on Bond
Long Description: Other-Payment of Interest on Bond is for Retirement of Indebtedness funds only, mapped to UCOP TC 2275.

Account: 57326
Effective Date: 2011-06-01
Description: Aux Enter-Pymt of Int on Bonds
Long Description: Retirement of Indebtedness-Auxiliary Enterprises-Payment of Interest on Bonds, mapped to UCOP TC 2215. Note: the account description is in accordance with UCOP's description of TC 2215; however, UCOP's entry for FY 2010-11 that required campus to respond with TC 2215 included non-Auxiliary activities. GA-PA is to communicate with UCOP to pursue a modification to the definition or the use of TC 2215.

Account: 57327
Effective Date: 2011-06-01
Description: Amor Defer Fin Cost-Rev Bonds
Long Description: Amortization of Deferred Financing Cost-Revenue Bonds (UCOP TC 2261)
Account : 57328
Effective Date : 2011-06-01
Description : Payment of Interest to OP

Long Description : Payment of Interest to OP (UCOP TC 2295) is established as an expense account to replace account 34121, as UCOP remapped TC 2295 from "transfers" to "nonoperating expenses-interest expense" in UCOP's mapping of codes for SRECNA, effective FY 2010-11.

Account : 57329
Effective Date : 2016-06-01
Description : Other Interest

Long Description : Other interest charges.

Account : 57330
Effective Date : 1900-01-01
Description : Fines & Penalties

Long Description : Fines, penalties, interest, disallowances, settlements or legal judgements against the University resulting from violations of federal, state, local, or foreign laws and regulations.

Account : 57331
Effective Date : 2016-01-01
Description : Damage/Grievance Awds/Sttlmts

Long Description : Damage and grievance Awards and Settlements

Account : 57332
Effective Date : 1900-01-01
Description : Cost of Other Legal Proceeding

Long Description : Cost of defense and prosecution of criminal and civil proceedings, claims, appeals, and patent infringement.

Account : 57334
Effective Date : 2012-09-01
Description : Greenhouse Gas Cap-and-Trade

Long Description : Greenhouse Gas Cap-and-Trade expenses (other operating expenses) has been established for recording of those expenses and to map with UCOP's new OC 7190 (email from Doris Wildeman to GA Director on 09/07/2012).

Account : 57335

Effective Date : 2016-01-01

Description : Govt Regulatory Fees

Long Description : Govt Regulatory Fees

Account : 57340

Effective Date : 2016-01-01

Description : Medical Coverage Reimbursement

Long Description : Medical Coverage Reimbursement

Account : 57342

Effective Date : 2001-12-01

Description : Misc Exp-Contra-Capitalized

Long Description : Elimination of Capitalized Other CF Expenditures

Account : 57343

Effective Date : 2022-02-01

Description : Amort-Intang Lease-Land

Long Description : Account used to record intangible right of use land leased asset amortization expense to central chartstrings, per GASB 87 lease accounting.

Account : 57344

Effective Date : 2022-02-01

Description : Amort-Intang Lease-Bldg&Impv

Long Description : Account used to record intangible right of use buildings & improvements leased asset amortization expense to central chartstrings, per GASB 87 lease accounting.
Account : 57345
Effective Date : 2022-02-01
Description : Amort-Intang Lease-Equipment
Long Description : Account used to record intangible right of use equipment leased asset amortization expense to central chartstrings, per GASB 87 lease accounting.

Account : 57346
Effective Date : 2022-12-01
Description : Amort-Intang-Software License
Long Description : Account used to record intangible right of use subscription-based information technology asset amortization expense to central chartstrings, per GASB 96 software accounting.

Account : 57350
Effective Date : 2016-05-01
Description : Non-student Appreciation/Award
Long Description : Non-student Appreciation and Recognition Awards, does not include service awards.

Account : 57351
Effective Date : 2005-07-01
Description : Donations & Contributions
Long Description : Cash donation as part of the meal or registration fee to a nonprofit community or charitable fundraising event. University does not permit contributions in connection with any event sponsored by an organization associated either directly or indirectly with a political party, campaign, candidate, or group engaged in an attempt to influence legislation, elections, referenda, or similar activities. These expenses are subject to BUS-79.

Account : 57352
Effective Date : 2000-07-06
Description : Memberships:Fed Chrgbl
Long Description : Cost of the institution's membership in business, technical, and professional organizations and cost of subscriptions to periodicals issued by these organizations which result in membership of the organization

Account : 57353
<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
<th>Long Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>57354</td>
<td>Memberships: Federally Unchrg</td>
<td>Cost of membership in any civic or community organizations, county club, social or dining club or organization and the cost of periodicals issued by these organizations which result in membership of the organization</td>
</tr>
<tr>
<td>57355</td>
<td>Tournament Registration/Entry</td>
<td>Tournament Registration/Entry Fees</td>
</tr>
<tr>
<td>57358</td>
<td>Royalties</td>
<td>Payments to inventors for royalties on patents</td>
</tr>
<tr>
<td>57360</td>
<td>Fund Raising Contra Expense</td>
<td>Fund Raising Contra Expense - for certain fund raising-related receipts as contra expenditures only</td>
</tr>
<tr>
<td>57361</td>
<td>Agency Fund Cash Receipts</td>
<td>Agency Fund Cash Receipts - used for cash receipts provided by non-UC entities to the university as an advance payment for establishing an agency account or as a reimbursement for agency account activities</td>
</tr>
<tr>
<td>57361</td>
<td>Agency AFC Charges</td>
<td>Agency fund Administrative Full Costing charges</td>
</tr>
</tbody>
</table>
Account : 57365
Effective Date : 2017-04-01
Description : Indirect Cost-NonCG Funds
Long Description : Indirect Cost-NonCG Funds is used for assessment of Indirect Cost on non-CG funds.

Account : 57369
Effective Date : 2006-06-01
Description : Agency Contra Expense
Long Description : Agency Contra Expense - for use by central accounting

Account : 57370
Effective Date : 2013-06-01
Description : Cost of Goods Sold
Long Description : Cost of items such as computer hardware/software/supplies or any other item purchased for resale to third-parties, i.e., students, faculty, staff or other non-campus customers, or campus departments.

Account : 57371
Effective Date : 2016-01-01
Description : On-Site Game Exp (Guarantees
Long Description : On-Site Game Expense (guarantees paid out to other institutions) to be used by Intercollegiate Athletics, formerly recorded as contra-revenue in account 47150-Sls/Svcs of Aux Enter Contra.

Account : 57373
Effective Date : 2017-04-01
Description : Work-Study Admin Assessment
Long Description : Work-Study Administrative Assessment is to be used by the campus Financial Aid and Scholarship Office to charge a percent of on-campus workstudy wages to employers. This account should be used for both the debit and credit side of the entry, so it should net zero by account at campus level.

Account : 57375
Effective Date : 2014-04-01
Description: Unrstr Gifts to Other Instit
Long Description: Unrestricted gifts transferred to other third-party institutions, i.e., not another UC campus.

Account: 57378
Effective Date: 2007-09-01
Description: Pymt of Int-Tax Exempt CP
Long Description: Payment of Interest-Tax Exempt Commercial Paper (TC 2273)

Account: 57382
Effective Date: 2022-07-01
Description: Paymt of Int Finance Purchases
Long Description:

Account: 57389
Effective Date: 2004-06-01
Description: Amort of Premium-Revenue Bond
Long Description: Amortization of Premium-Revenue Bond

Account: 57390
Effective Date: 2017-04-01
Description: Fiscal Close Clearing
Long Description: Fiscal Close Clearing - for use by Central accounting

Account: 57391
Effective Date: 2022-02-01
Description: Lease Interest Expense
Long Description: Account used to record lease interest expense to central chartstrings, per GASB 87 lease accounting.

Account: 57392
Effective Date: 2022-12-01
Description : Software License Interest Exp
Long Description : Account used to record subscription-based information technology interest expense to central chartstrings, per GASB 96 software accounting.

**Account : 57399**
Effective Date : 2017-04-01
Description : Expenditure Clearing Other
Long Description : Expenditure Clearing Other - for use by central accounting

**Account : 57400**
Effective Date : 1900-01-01
Description : BUDSUM Pymts Students/Stud Aid
Long Description :

**Account : 57410**
Effective Date : 1900-01-01
Description : U/G Scholarships-Stipends
Long Description : Awards administered by the Financial Aid office as payments to undergraduate students. Awards are made on the basis of academic excellence, exceptional promise and/or financial need

**Account : 57411**
Effective Date : 1900-01-01
Description : U/G Grants-in-Aid-Stipends
Long Description : Awards administered by the Financial Aid Office as payments to undergraduates. Awards are based primarily on financial need rather than scholastic requirement.

**Account : 57412**
Effective Date : 1900-01-01
Description : U/G Misc Payments-Stipends
Long Description : Awards administered by a department as payments to undergraduates.
Account : 57413
Effective Date : 1900-01-01
Description : Grad Fellowships-Stipends
Long Description : Fellowships include grants-in-aid & trainee stipends to graduate students. Awards administered by the Graduate Division as payments to graduate students as a mark of honor, based primarily on scholarship & promise of o/s academic or prof. contribution

Account : 57414
Effective Date : 1900-01-01
Description : Grad Grants-in-Aid-Stipends
Long Description : Awards administered by the Graduate Division or the Financial Aid Office as payments to graduate students. Awards are based primarily on financial need rather than scholastic requirement

Account : 57415
Effective Date : 1900-01-01
Description : Grad Misc Payments-Stipends
Long Description : Awards administered by a department as payments to graduate students

Account : 57420
Effective Date : 1900-01-01
Description : U/G Scholarships-Tuition/Fees
Long Description : Awards administered by Financial Aid & restricted to the payments of tuition/fees for undergraduate students. Awards are made on the basis of academic excellence, exceptional promise, and/or financial need

Account : 57421
Effective Date : 1900-01-01
Description : U/G Grants-Tuition/Fees
Long Description : Awards administered by the Financial Aid Office and restricted to the payment of tuition/fees for undergraduate students. Awards are based primarily on financial need rather than scholastic requirement

Account : 57422
Effective Date : 1900-01-01
Description : U/G Misc Payments-Tuition/Fees

Long Description : Awards administered by a department and restricted to payment of tuition/fees for under-graduate students

**Account : 57423**

Effective Date : 1900-01-01

Description : Grad Fellowships-Tuition/Fees

Long Description : Awards administered by Graduate Division and restricted to the payments of tuition/fees for graduate students. Awards are made on the basis of academic excellence, exceptional promise, and/or financial need.

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**Account : 57424**

Effective Date : 1900-01-01

Description : Grad Grants-in-Aid-Tuition/Fee

Long Description : Awards administered by the Graduate Division or Financial Aid Office and restricted to the payment of tuition/fees for graduate students. Awards are based primarily on financial need rather than scholastic requirement.

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**Account : 57425**

Effective Date : 1900-01-01

Description : Grad Misc Payment-Tuition/Fees

Long Description : Awards administered by a department and restricted to payment of tuition/fees for graduate students.

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**Account : 57430**

Effective Date : 1900-01-01

Description : Grad Fellowships-Travel

Long Description : Awards for payment of travel for graduate students as mark of honor, based primarily on scholarship and promise of outstanding academic or professional contribution.

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**Account : 57431**

Effective Date : 1900-01-01

Description : Grad Grants-in-Aid-Travel

Long Description : Awards for payment of travel for graduate students, based primarily upon need rather than scholastic requirement.
Account : 57440
Effective Date : 1900-01-01
Description : U/G Scholarships-General
Long Description : Awards administered by the Financial Aid Office for undergraduate students on the basis of academic excellence, exceptional promise, and/or financial need.

Account : 57441
Effective Date : 1900-01-01
Description : U/G Grants-General
Long Description : Awards administered by the Financial Aid Office for undergraduate students. Awards are based primarily on financial need rather than scholastic requirement.

Account : 57442
Effective Date : 1900-01-01
Description : U/G Misc Payments-General
Long Description : Awards administered by departments for undergraduate students.

Account : 57443
Effective Date : 1900-01-01
Description : Grad Fellowships-General
Long Description : Awards administered by the Graduate Division for graduate students as mark of honor, based primarily on scholarship and promise of outstanding academic or professional contribution.

Account : 57444
Effective Date : 1900-01-01
Description : Grad Grants-in-Aid-General
Long Description : Awards administered by the Graduate Division or the Financial Aid Office for graduate students. Awards are based primarily on need rather than scholastic requirement.

Account : 57445
Effective Date : 1900-01-01
Description : Grad Misc Payments-General

Long Description : Awards administered by departments for graduate students.

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**Account : 57450**

Effective Date : 2016-05-01

Description : Student Appreciation/Awards

Long Description : Also see account 57350 Non-student Appreciation/Awards

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**Account : 57455**

Effective Date : 2016-01-01

Description : Research Training Awards

Long Description : Student research training awards (classified as Instruction function/program code 40). Includes sponsored research activities "involving the training of individuals in research techniques (commonly called research training) where such activities utilize the same facilities as other research and development activities...." (OMB Circular A021), travel research/research abroad, and Research Experience for Undergraduates.

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**Account : 57456**

Effective Date : 2017-04-01

Description : Pymts to Indiv on Filing Fee

Long Description : Payments to Individuals on Filing Fee Status. Graduate "students" on filing fee status are not registered and enrolled and, therefore, are not students. Payments or awards to them are therefore not student financial aid. (Additinal note: These former students have completed all requirements for the degree except for filing the master's thesis or doctoral dissertation or taking the final comprehensive examination for the master's degree or the Final Examination for the doctorate.)

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**Account : 57490**

Effective Date : 2003-06-01

Description : Scholarship Allowance Contra

Long Description : Scholarship Allowance Contra Expense (Credit) -- contra-expense account associated with the reclassification of student financial aid for tuition and fees that is classified as a contra-revenue pursuant to OP's IRM 151

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**Account : 57510**
Effective Date : 2005-04-01
Description : Impr Orig Cost-Real Estate
Long Description : Impairment of Capital Assets-Orig Cost - Real Estate

**Account : 57511**

Effective Date : 2005-04-01
Description : Impr Orig Cost-Bldg & Struct
Long Description : Impairment of Capital Assets-Orig Cost - Buildding & Structure

**Account : 57512**

Effective Date : 2005-04-01
Description : Impr Orig Cost-Fixed Equip
Long Description : Impairment of Capital Assets-Orig Cost - Fixed Equipment

**Account : 57513**

Effective Date : 2005-04-01
Description : Impr Orig Cost-Gen Improvmts
Long Description : Impairment of Capital Assets-Orig Cost - General Improvmts

**Account : 57514**

Effective Date : 2005-04-01
Description : Impr Orig Cost-Software > 10M
Long Description : Impairment of Capital Assets-Orig Cost - Software > 10M

**Account : 57515**

Effective Date : 2005-04-01
Description : Impr Orig Cost-Software < 10M
Long Description : Impairment of Capital Assets-Orig Cost - Software < 10M

**Account : 57516**
Effective Date: 2005-04-01
Description: Impr Orig Cost Equipment
Long Description: Impairment of Capital Assets-Orig Cost - Equipment

Account: 57517

Effective Date: 2005-04-01
Description: Impr Orig Cost-Intangible Asse
Long Description: Impairment of Capital Assets-Orig Cost - Intangible Assets

Account: 57518

Effective Date: 2005-04-01
Description: Impr Orig Cost-Infrastructure
Long Description: Impairment of Capital Assets-Orig Cost - Infrastructure Assets

Account: 57519

Effective Date: 2005-04-01
Description: Impr Orig Cst-Spc Cllct-ExcLib
Long Description: Impairment of Capital Assets-Orig Cost - Special Collection - Excluding Library

Account: 57520

Effective Date: 2008-08-01
Description: Impr Orig Cst-Lib Mtrls & Cllc
Long Description: Impairment of Capital Assets-Original Cost-Library Materials & Collections-Campus

Account: 57521

Effective Date: 2009-04-01
Description: Impr Orig Cst-Lib Rare Books
Long Description: Impairment of Capital Assets-Original Cost-Library Rare Books & Rare Book Collections; TC 2467

Account: 57550
Effective Date: 2005-04-01
Description: Opr Imp Loss to Sp/Ex Imp Loss
Long Description: Operating Impairment Loss to Special or Extraordinary Impairment Loss

**Account: 57560**

Effective Date: 2005-04-01
Description: Other Losses, Non-capital Asst
Long Description: Other losses, other than capital assets

**Account: 57561**

Effective Date: 2005-04-01
Description: Insur Recov, CY Non-cap Assets
Long Description: Insurance recoveries, current year other than capital assets

**Account: 57562**

Effective Date: 2022-06-01
Description: Debt Extinguishment Cost
Long Description: Account is used to record gain/loss related to early termination of leases in scope of GASB 87.

**Account: 57570**

Effective Date: 2009-03-01
Description: Pollution Remediation Cost
Long Description: Pollution Remediation Cost (GASB 49, Object 7170)

**Account: 57571**

Effective Date: 2009-03-01
Description: Pollution Remedi Rcvry-CY Cost
Long Description: Pollution Remediation Cost Recovery-Current Year Cost (GASB 49, Object 7175)

**Account: 57710**
Effective Date: 2017-04-01
Description: Clear Deficits-Rchg, Oth Curre
Long Description: Year End Expenditure Clearing for Year End Deficit Clearing Processing Active only during Deficit Clearing Process. This account is used for Recharge and Other Current Funds. It is not used for C&G funds.

**Account: 57720**

Effective Date: 2023-06-01
Description: Deficit Clearing - C & G
Long Description: Deficit Policy Clearing Account - Contract & Grants; For Monthly deficit clearing on Closed C&G Funds; and Year-end clearing on Open C&G Funds in deficit without Waivers/Business Plans in place.

**Account: 57781**

Effective Date: 2014-05-01
Description: Pymt of Int 1-Tm Pmt St Cap Le
Long Description: Payment of Interest Other-One Time Payment - State Cap Leases

**Account: 57800**

Effective Date: 2017-04-01
Description: BUDSUM C&G Sub Awards
Long Description:

**Account: 57810**

Effective Date: 1900-01-01
Description: Cum Exp > $25k per Subaward
Long Description: Cumulative expenditures > $25k on Subawards with parties outside the University (incl LBL & LLL)

**Account: 57811**

Effective Date: 2009-04-01
Description: Cum Exp < $25k Per Subaward
Long Description: Cumulative Expenditures = or < $25k on Subawards with parties outside the University (incl LBL &
LLL) 7270 = First $25K of subaward, so that in conjunction with obj code 7300 for subawards, one can calculate the full population of expense. Note that the first $25K is subject to application of F&A costs, while the amount above $25K is not.

**Account : 57819**

Effective Date : 2011-10-01

Description : Genomic Arrays > $75K Per BdgYr

Long Description : Genomic Arrays > $75K Per Budget Year, should be excluded from F&A cost

**Account : 57900**

Effective Date : 1900-01-01

Description : BUDSUM Indirect Cost Recovery

Long Description :

**Account : 57901**

Effective Date : 2015-09-01

Description : C&G Sponsor Dir Cost - Lab Fee

Long Description : C&G Sponsor Dir Cost - Lab Fee is for specific C&G awards where the sponsor wants to see the Lab Fee as a direct cost on a ledger report, but the lab fee charge is resulted from a sponsor agreed % and should reported as indirect cost.

**Account : 57990**

Effective Date : 1901-01-01

Description : Indirect Cost Recovery-C&G

Long Description : Indirect Cost Recovery-C&G is to function like a consolidated indirect cost recovery account for all C&G funds upon implementation of PS Grants Suite, effective 04/01/2014.

**Account : 57998**

Effective Date : 1900-01-01

Description : Indirect Cost Recovery-Contra

Long Description : Indirect Cost Recovery-Contra Exp - central accounting only
**Account: 58000**

Effective Date: 2017-04-01  
Description: BUDSUM Unallocated  
Long Description:  

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**Account: 58001**

Effective Date: 2017-04-01  
Description: BUDSUM Unallocated  
Long Description: Unallocated Cost  

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**Account: 58010**

Effective Date: 2017-04-01  
Description: BUDSUM Direct Cost  
Long Description: Direct Cost  

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**Account: 58011**

Effective Date: 1901-01-01  
Description: BUDSUM Indirect Cost  
Long Description: Indirect Cost  

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**Account: 58012**

Effective Date: 2016-11-01  
Description: BUDSUM Salaries/Wages-Academic  
Long Description: Salaries and Wages - Academic  

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**Account: 58013**

Effective Date: 2016-05-01  
Description: BUDSUM Sub-Recipient <=25K  
Long Description: Sub-Recipient <=25K
Account : 58014
Effective Date : 1901-01-01
Description : BUDSUM Sub-Recipient > 25K
Long Description : Sub-Recipient > 25K

Account : 58015
Effective Date : 1901-01-01
Description : BUDSUM Animal
Long Description : Animal

Account : 58016
Effective Date : 2016-05-01
Description : BUDSUM Participant Support
Long Description : Participant Support

Account : 58017
Effective Date : 2016-05-01
Description : BUDSUM Tuition
Long Description : Tuition

Account : 58018
Effective Date : 2017-04-01
Description : BUDSUM Other Direct Expenses
Long Description : Other Expenses

Account : 58019
Effective Date : 1901-01-01
Description : BUDSUM Salaries/Wages-Staff
Long Description : Salaries and Wages - Staff
**Account : 58020**

Effective Date : 1901-01-01
Description : BUDSUM Salaries-Staff Limited
Long Description : BUDSUM Salaries-Staff Limited

**Account : 58021**

Effective Date : 1901-01-01
Description : BUDSUM Entertainment
Long Description : BUDSUM Entertainment

**Account : 58022**

Effective Date : 1901-01-01
Description : BUDSUM Participant Sup-Stipend
Long Description : BUDSUM Participant Sup-Stipend

**Account : 58023**

Effective Date : 1901-01-01
Description : BUDSUM Participant Sup Travel
Long Description : BUDSUM Participant Sup Travel

**Account : 58024**

Effective Date : 1901-01-01
Description : BUDSUM Participant Sup Subsist
Long Description : BUDSUM Participant Sup Subsist

**Account : 58025**

Effective Date : 1901-01-01
Description : BUDSUM Participant Sup Other
Long Description : BUDSUM Participant Sup Other
**Account : 58026**

Effective Date : 1901-01-01

Description : BUDSUM Sal-Staff Exempt CBR

Long Description : BUDSUM Sal-Staff Exempt CBR

**Account : 58027**

Effective Date : 2017-04-01

Description : BUDSUM 3rd Party Cost Share Ex

Long Description : BUDSUM 3rd Party Cost Share Ex

**Account : 58028**

Effective Date : 1901-01-01

Description : BUDSUM Capital Assets

Long Description : BUDSUM Capital Assets

**Account : 58029**

Effective Date : 1901-01-01

Description : BUDSUM Recharge

Long Description : BUDSUM Recharge

**Account : 58030**

Effective Date : 2016-01-01

Description : BUDSUM Consulting Fees

Long Description : BUDSUM Consulting Fees

**Account : 58100**

Effective Date : 2017-04-01

Description : BUDSUM Reappropriated Balances

Long Description :
**Account : 58200**

Effective Date : 2017-04-01

Description : BUDSUM Fund Advance Unalloc

Long Description : UNALLOCATED APPROPRIATION FOR CONTRACT AND GRANT FUND ADVANCE AUTHORIZED BY THE SPONSORED PROJECT OFFICE

**Account : 59000**

Effective Date : 2022-02-01

Description : Internal Recharge Income

Long Description : To record internal campus departmental recharge income of the recharge service centers (credit transactions). Offset debit transactions must be recorded to 59xxx accounts

**Account : 59001**

Effective Date : 2022-07-01

Description : Recharge-IT/Phone/Data Svcs

Long Description : To record internal campus departmental recharge expenses of IT/Phone/Data services (debit transactions). Offset credit must be recorded to account 59000 - Internal Recharge Income.

**Account : 59002**

Effective Date : 2022-07-01

Description : Recharge-Building Maintenance

Long Description : To record internal campus departmental recharge expenses for building maintenance (debit transactions). Offset credit must be recorded to account 59000 - Internal Recharge Income.

**Account : 59003**

Effective Date : 2022-07-01

Description : Recharge-Lab Animal Supplies

Long Description : To record internal campus departmental recharge expenses for lab animal supplies (debit transactions). Offset credit must be recorded to account 59000 - Internal Recharge Income.

**Account : 59004**
Effective Date : 2022-07-01

Description : Recharge-Lab Animal Expenses

Long Description : To record internal campus departmental recharge expenses for lab animal expenses (debit transactions). Offset credit must be recorded to account 59000 - Internal Recharge Income.

Account : 59005

Effective Date : 2022-07-01

Description : Rechg-Fabricated Equip (OH) < 5k

Long Description : To record internal campus departmental recharge expenses for fabricated equipment costs < $5,000 (debit transactions), subject to overhead (OH) assessment. Offset credit must be recorded to account 59000 - Internal Recharge Income.

Account : 59006

Effective Date : 2022-07-01

Description : Recharge-Supplies

Long Description : To record internal campus departmental recharge expenses for supplies other than lab animals (debit transactions). Offset credit must be recorded to account 59000 - Internal Recharge Income.

Account : 59007

Effective Date : 2022-07-01

Description : Recharge-Participant Support

Long Description : To record internal campus departmental recharge expenses for participant support (debit transactions). Offset credit must be recorded to account 59000 - Internal Recharge Income.

Account : 59008

Effective Date : 2022-07-01

Description : Recharge-Travel

Long Description : To record internal campus departmental recharge expenses for travel (debit transactions). Offset credit must be recorded to account 59000 - Internal Recharge Income.

Account : 59009

Effective Date : 2022-07-01
Description : Recharge-Other Expenses

Long Description : To record internal campus departmental recharge expenses when a specific account category is not available. Offset credit must be recorded to account 59000 - Internal Recharge Income.

**Account : 59011**

Effective Date : 2022-07-01

Description : Rechg-IDC Exempt Exp (Non OH)

Long Description : To record internal recharge transactions exempt from indirect cost (IDC)/overhead assessment. Offset credit must be recorded to account 59000 - Internal Recharge Income.

**Account : 59012**

Effective Date : 2022-07-01

Description : Rechg-Fabricated Equip (OH) > 5k

Long Description : To record internal campus departmental recharge expenses for fabricated equipment costs > $5,000 (debit transactions) that have non-UC title and will be delivered to the government, subject to overhead (OH) assessment. Offset credit must be recorded to account 59000 - Internal Recharge Income.

**Account : 59013**

Effective Date : 2022-07-01

Description : Rechg-Fabrctd Equip(Non OH) > 5k

Long Description : To record internal campus departmental recharge expenses for fabricated equipment costs > $5,000 (debit transactions), title is retained by the University and equip. has a life expectancy of more than 1 year. These costs are not subject to overhead (OH) assessment. Offset credit must be recorded to account 59000 - Internal Recharge Income.

**Account : 59990**

Effective Date : 2002-07-01

Description : Staff Merit Provision

Long Description : Staff Merit Provision

**Account : 59991**

Effective Date : 2002-07-01

Description : Staff Range Provision
Account: 59992
Effective Date: 2002-07-01
Description: Staff Up/Downgrading Provision
Long Description: Staff Upgrading/Downgrading Provision

Account: 59993
Effective Date: 2002-07-01
Description: Staff Reclass Provision
Long Description: Staff Reclassification Provision

Account: 59994
Effective Date: 2002-07-01
Description: Staff Equity Provision
Long Description: Staff Equity Provision

Account: 59998
Effective Date: 2006-07-01
Description: Provision-Staff Recog Award
Long Description: Budget Provision for Staff Recognition Awards

Account: 60005
Effective Date: 1900-01-01
Description: Academic Merits & Promotions
Long Description:

Account: 60010
Effective Date: 1900-01-01
Description: Acad Upgrading & Downgrading
Account : 60020
Effective Date : 1900-01-01
Description : Academic Range Adjustments
Long Description :

Account : 60025
Effective Date : 2007-10-01
Description : Academic Parity/Mkt Rate Adj
Long Description :

Account : 60030
Effective Date : 2002-06-01
Description : Acad Upgrading Early Retiremen
Long Description : Academic Upgrading Early Retirement - Central Campus Provision Account

Account : 60070
Effective Date : 2008-01-01
Description : EVCP TAS Provision
Long Description :

Account : 60110
Effective Date : 1900-01-01
Description : Staff Merits
Long Description :

Account : 60120
Effective Date : 1900-01-01
Description : Staff Range Adjustments
Account: 60140
Effective Date: 1900-01-01
Description: Staff Upgrading & Downgrading

Account: 60150
Effective Date: 1900-01-01
Description: Staff Reclassifications

Account: 60160
Effective Date: 1900-01-01
Description: Staff Equity Adjustments

Account: 60210
Effective Date: 1900-01-02
Description: Employee Benefits

Account: 60230
Effective Date: 1900-01-01
Description: Partial-Full Grad Std Fee Rems

Account: 60305
Effective Date: 1900-01-01
Description: Budget Reductions
Account : 60310
Effective Date : 1900-01-01
Description : Budget Reductions-Offset
Long Description :

Account : 60315
Effective Date : 1900-01-01
Description : Budgetary Savings
Long Description :

Account : 60320
Effective Date : 1900-01-01
Description : Campus Long-term Debt
Long Description :

Account : 60325
Effective Date : 1900-01-01
Description : Chancellor's Bridge Initiative
Long Description :

Account : 60330
Effective Date : 2005-07-01
Description : Funds Conservation Offset
Long Description :

Account : 60335
Effective Date : 1900-01-01
Account : **60340**
Effective Date : 1900-01-01
Description : Prior Year Balances
Long Description :

Account : **60345**
Effective Date : 1900-01-01
Description : Increased Enroll-Camp Overhead
Long Description :

Account : **60355**
Effective Date : 1900-01-01
Description : Student Services Reserve
Long Description :

Account : **60360**
Effective Date : 1900-01-01
Description : Undesig Purpose Reserves
Long Description :

Account : **60365**
Effective Date : 1900-01-01
Description : Other Designated Purpose Resv
Long Description :

Account : **60370**
Effective Date : 1900-01-01
Description : Unrestricted Miscel Income
Long Description :

**Account : 60375**

Effective Date : 1900-01-01
Description : VCAC Reserves
Long Description :

**Account : 60415**

Effective Date : 1900-01-01
Description : Instruc Equipment Replacement
Long Description :

**Account : 60420**

Effective Date : 1900-01-01
Description : Increased Enroll-Dept Support
Long Description :

**Account : 60510**

Effective Date : 1900-01-01
Description : Restricted Endowment Inc
Long Description :

**Account : 60515**

Effective Date : 1900-01-01
Description : Unrestricted Endowment Inc
Long Description :

**Account : 60520**

Effective Date : 1900-01-01
<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
<th>Effective Date</th>
<th>Long Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>60525</td>
<td>Unrestricted Gifts</td>
<td>1900-01-01</td>
<td></td>
</tr>
<tr>
<td>60605</td>
<td>Restricted Gifts</td>
<td>2017-04-01</td>
<td></td>
</tr>
<tr>
<td>60900</td>
<td>3rd Party Cost Share-Prov</td>
<td>2016-05-01</td>
<td>3rd Party Cost Share-Provisions: for use by CGA group to capture cost share amounts for use in the Projects Resource module. For use in ACTUALS ledger. This account should remain zero balance at account level and should be monitored by CGA.</td>
</tr>
<tr>
<td>60910</td>
<td>Staffing List Value - Staff</td>
<td>2016-05-01</td>
<td>Staffing List Value - Staff is for Central Budget Office use only. Reflects the value of the UCOP staffing list for the purpose of balancing the UCOP PermBudg and Staffing Lists.</td>
</tr>
<tr>
<td>60980</td>
<td>Staffing List Value - Contra</td>
<td>2016-05-01</td>
<td>Staffing List Value - Contra is for Central Budget Office use only. Reflects the value of the UCOP staffing list for the purpose of balancing the UCOP PermBudg and Staffing Lists.</td>
</tr>
</tbody>
</table>
Account: 71110

Effective Date: 2017-04-01

Description: General Allocation

Long Description: Baseline allocation of annual support from the Chancellor/EVCP. (Formerly, the permbudg of central funds.) For use by CBO only.

---

Account: 71210

Effective Date: 2017-04-01

Description: Block Grant

Long Description: Block Grants from Chancellor/EVCP. For use by CBO only.

---

Account: 71220

Effective Date: 2017-04-01

Description: Temporary Academic Support

Long Description: Temporary Academic Support (TAS) from Chancellor/EVCP. For use by CBO only.

---

Account: 71230

Effective Date: 2017-04-01

Description: Faculty Start-up

Long Description: Faculty Start-up support from Chancellor/EVCP. For use by CBO only.

---

Account: 71240

Effective Date: 2017-04-01

Description: Faculty Retention

Long Description: Faculty retention support from Chancellor/EVCP. For use by CBO only.

---

Account: 71290

Effective Date: 2017-04-01

Description: OP Allocations
Allocations/cuts as received by OP. For use by CBO only.

**Account : 71295**

Effective Date : 2017-04-01

Description : Other Central Commitments

Long Description : All other commitments from Chancellor/EVCP. For use by CBO only.

**Account : 71302**

Effective Date : 2017-04-01

Description : Salary Support

Long Description : Support from the center for broad wage-related actions such as general merit/range increases (may be staff and/or academic). For use by CBO only.

**Account : 71304**

Effective Date : 2017-04-01

Description : Benefits Support

Long Description : Support from the ctr for gen benefits increases (may be staff and/or academic). For use by CBO only.

**Account : 71312**

Effective Date : 2017-04-01

Description : Faculty Prov/Up/Down

Long Description : Corresponds to individual PRT actions on faculty positions. For use by CBO only.

**Account : 71314**

Effective Date : 2017-04-01

Description : Faculty Merits/Promotions

Long Description : Corresponds to individual PRT actions on faculty positions. For use by CBO only.

**Account : 71320**

Effective Date : 2017-04-01
Description : Non-Fac Acad. Up/Down

Long Description : Corresponds to individual PRT actions on budgeted, non-faculty academic pos. For use by CBO only.

---

**Account : 71322**

Effective Date : 2017-04-01

Description : Non-Fac Acad. Merits/Promos

Long Description : Corresponds to individual PRT actions on budgeted, non-faculty academic pos. For use by CBO only.

---

**Account : 71410**

Effective Date : 2017-04-01

Description : Central Assessments

Long Description : Transfers to the center for various taxes/assessments/other, including productivity suite funding. For use by CBO only.

---

**Account : 71420**

Effective Date : 2017-04-01

Description : Withdrawals/Returns

Long Description : Transfers to the center for temporary resource withdrawals. For use by CBO only.

---

**Account : 71430**

Effective Date : 2022-04-01

Description : Other Assessments

Long Description : Account to be used for non-central campus assessments - productivity suite & other assessments. For use by CBO only.

---

**Account : 71600**

Effective Date : 2017-04-01

Description : Fund Exchanges

Long Description : Even-dollar exchanges in different fund numbers between the center and a unit. For use by CBO only.
Account : 71650
Effective Date : 2017-04-01
Description : Deficit clearing - Other
Long Description : Automated central process related to final steps of deficit clearing. For use by CBO only.

Account : 72110
Effective Date : 2017-04-01
Description : Inter-Location Xfr (Rev)
Long Description : Inter-location transfer of revenue. For use by CBO only. Campus users should use forms located at http://www.bai.berkeley.edu/BFS/BudgetGL/interlocationTransfer.htm.

Account : 72115
Effective Date : 2017-04-01
Description : Inter-Location Xfr (Fund Bal)
Long Description : Inter-location transfer by fund balance. For use by CBO only. Campus users should use forms located at http://www.bai.berkeley.edu/BFS/BudgetGL/interlocationTransfer.htm.

Account : 72210
Effective Date : 2017-04-01
Description : Regents Endow/FFE Payout
Long Description : Regents Endow/FFE Payout. For use by central offices, only.

Account : 72295
Effective Date : 2017-04-01
Description : Other Transfers
Long Description : Other external transfers. For use by central offices, only.

Account : 73110
Effective Date : 2017-04-01
Description : Summer Session/UNEX Rev Share
<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
<th>Long Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>73120</td>
<td>Academic/Research Awards</td>
<td>Various awards by campus cmtes/ofcs including COR, URAP, etc. For use by those offices, only.</td>
</tr>
<tr>
<td>73130</td>
<td>Personnel Awards &amp; Training</td>
<td>Various HR-related awards and training funding. For use by those offices, only.</td>
</tr>
<tr>
<td>73140</td>
<td>Work-study Funding</td>
<td>Work-study distributed by Financial Aid Office. For use by those offices, only.</td>
</tr>
<tr>
<td>73150</td>
<td>Gift Fee Distribution</td>
<td>UREL distribution of gift fee to VC/Deans. For use by those offices, only.</td>
</tr>
<tr>
<td>73201</td>
<td>InterDiv - Initial Transfers</td>
<td>Baseline distribution of resources belonging to a division to a unit outside their division (formerly permbudg)</td>
</tr>
</tbody>
</table>
Description : InterDiv - Vice-Chanc Support
Long Description : Support by VCs to their divisions for multi-division portfolios (Admin, Rsrch, Stdnt Aff)

**Account : 73295**
Effective Date : 2017-04-01
Description : InterDiv - Other Xfer Btwn Div
Long Description : For use by a unit to transfer resources to/from a unit outside of their division

**Account : 74101**
Effective Date : 2017-04-01
Description : Div - Initial Transfers
Long Description : Baseline distribution of resources belonging to Dean/AVC (formerly permbudg of non-central funds)

**Account : 74110**
Effective Date : 2017-04-01
Description : Div - Block Grant
Long Description : Block grants from Dean/AVC or further distribution of Chancellor/EVCP block grant.

**Account : 74120**
Effective Date : 2017-04-01
Description : Div - Temp Acad Support
Long Description : TAS from Dean/AVC or further distribution of Chancellor/EVCP TAS.

**Account : 74130**
Effective Date : 2017-04-01
Description : Div - Faculty Start-up
Long Description : Start-up support from Dean/AVC or further distribution of Chancellor/EVCP support.

**Account : 74140**
Effective Date: 2017-04-01

Description: Div - Faculty Retention

Long Description: Faculty retention support from Dean/AVC or further distribution of Chancellor/EVCP support.

Account: 74150

Effective Date: 2017-04-01

Description: Div - Salary Support

Long Description: Salary support from Dean/AVC or further distribution of Chancellor/EVCP support.

Account: 74155

Effective Date: 2017-04-01

Description: Div - Benefits Support

Long Description: Benefits support from Dean/AVC or further distribution of Chancellor/EVCP support.

Account: 74160

Effective Date: 2017-04-01

Description: Div - Personnel Actions

Long Description: Transfers related to personnel actions by salary provision administrators (optional)

Account: 74180

Effective Date: 2017-04-01

Description: Div - Sweeps/Withdrawals

Long Description: Dean/AVC withdrawals including assessments, cuts, and year-end sweeps

Account: 74195

Effective Date: 2017-04-01

Description: Div - Other Dean/AVC Support

Long Description: Other support from Dean/AVC to their unit.

Account: 74295
Effective Date: 2017-04-01
Description: Div - Other Internal Xfr
Long Description: For use by any unit to transfer resources to/from another unit within their division (but outside their department)

**Account: 75101**

Effective Date: 2017-04-01
Description: Dept - Initial Transfers
Long Description: Baseline distribution of resources belonging to dept head within their dept (formerly permbudg of non-central funds)

**Account: 75195**

Effective Date: 2017-04-01
Description: Dept - Other Internal Xfr
Long Description: For local changes to the internal org, chartfield1, or chartfield2 within dept

**Account: 81110**

Effective Date: 2022-07-01
Description: LPRB Bond Schd Principal Pmts
Long Description: Account is used to transfer LPRB Bond principal payments to investment in plant funds. Account is also used for the Statement of Cashflows and for the UCOP Debt Rollforward report.

**Account: 81130**

Effective Date: 2022-07-01
Description: Net Change in LPRB Bonds
Long Description: Account is used to offset entries to account 81110 LPRB Bond Schd Principal Pmts, and to transfer funds from debt funds.

**Account: 81400**

Effective Date: 2022-04-01
Description: Fin Purchase - New Debt Procds
Long Description: Account is used to identify new issuances of debt related to financed purchases and is required for the UCOP Debt Rollforward Report. Transfers to non-investment in plant funds should offset new liability in investment in plant funds.

Account: 81410
Effective Date: 2022-07-01
Description: Fin Purchases Schd Prin Pmts

Long Description: Account is used to transfer financed purchases principal payments to investment in plant funds. Account is also used for the Statement of Cashflows and for the UCOP Debt Rollforward report.

Account: 81430
Effective Date: 2022-07-01
Description: Net Change in Fin Purchases

Long Description: Account is used to offset entries to account 81410 Fin Obligations Schd Prin Pmts and transfers from non investment in plant funds.

Account: 81451
Effective Date: 2022-07-01
Description: Other Borrowing Schd Prin Pmts

Long Description: Account is used to transfer other borrowings principal payments to investment in plant funds. Account is also used for the Statement of Cashflows and for the UCOP Debt Rollforward report.

Account: 81453
Effective Date: 2022-07-01
Description: Net Change in Other Borrowings

Long Description: Account is used to offset entries to account 81451 Other Borrowing Schd Prin Pmts and transfers from non investment in plant funds.

Account: 81460
Effective Date: 2022-02-01
Description: Lease Debt Proceeds Received

Long Description: Account is used to identify new issuances of GASB 87 lease debt for UCOP Debt Rollforward Report. Transfers to non-investment in plant funds to offset new lease liability in investment in plant funds.
**Account: 81461**

Effective Date: 2022-02-01

Description: Lease Debt Svc Pmt-Principal

Long Description: Account is used to identify GASB 87 lease principal payments for the Statement of Cashflows and the UCOP Debt Rollforward report. Transfers from non-investment in plant funds to offset lease liability in investment in plant funds.

**Account: 81463**

Effective Date: 2022-02-01

Description: Net Change in Leases

Long Description: Account is used to offset entries to 8146x, which are required for the Statement of Cashflow and the UCOP Debt Rollforward report. Account transfers funds between Investment in Plant funds and other funds.

**Account: 81470**

Effective Date: 2022-12-01

Description: SftwrLicense DebtProceedsRecvd

Long Description: Account is used to identify new issuances of GASB 96 software license subscription debt for UCOP Debt Rollforward Report. Transfers to non-investment in plant funds to offset new software liability in investment in plant funds.

**Account: 81471**

Effective Date: 2022-12-01

Description: Sftwr License DbtSvc-Principal

Long Description: Account is used to identify GASB 96 software subscription principal payments for the Statement of Cashflows and the UCOP Debt Rollforward report. Transfers from non-investment in plant funds to offset software liability in investment in plant funds.

**Account: 81473**

Effective Date: 2022-12-01

Description: Net Changes in Sftwr License

Long Description: Account is used to offset entries to 8147x, which are required for the Statement of Cashflow and the UCOP Debt Rollforward report. Account transfers funds between Investment in Plant funds and other funds.
**Account : 81601**

**Effective Date : 2022-07-01**

**Description : Mandatory Debt Service Pmts**

**Long Description :** Account is used for campus debt service fund transfers, transferring funding to debt funds to cover debt service payments due to UCOP.

---

**Account : 81602**

**Effective Date : 2022-07-01**

**Description : Capital Outlay**

**Long Description :** Account is used for capital project fund transfers.

---

**Account : 81603**

**Effective Date : 2022-02-01**

**Description : Other Plant Fund Transfers**

**Long Description :** Fund transfer account is used to transfer funds to and from plant funds, with exception to capital project fund transfers (uses 81602 Capital Outlay) and debt service fund transfers (uses 81601 Mandatory Debt Service Payments). This account is used for all other miscellaneous plant fund transfer activity and GASB 87 lease accounting transfers.

---

**Account : 81611**

**Effective Date : 2022-07-01**

**Description : Repayment of Principal to UCOP**

**Long Description :** Account is used to record principal payments on bond debt held by UCOP. UCOP reconciles this amount across locations at year-end to ensure the consolidated amount nets to zero.

---

**Account : 81631**

**Effective Date : 2022-07-01**

**Description : Trsf to/fm UCOP-Rev Bonds & CP**

**Long Description :** Account is used to transfer funds related to external debt, such as state appropriations. UCOP reconciles this amount across locations at year-end to ensure the consolidated amount nets to zero.

---

**Account : 81651**
Effective Date : 2022-07-01

Description : Trsf to/fm UCOP-Const Drws&COI

Long Description : Account is used to transfer construction draw related activity as well as bond cost of issuance allocations to/from UCOP. UCOP reconciles this amount across locations at year-end to ensure the consolidated amount nets to zero.

---

**Account : 81671**

Effective Date : 2022-12-01

Description : Internal Loans NetChanges-UCOP

Long Description : Account is used to record transfers from UCOP for internal loans issued through the Central Bank.

---

**Account : 82008**

Effective Date : 2022-07-01

Description : Transfer of Buildings-Btwn Loc

Long Description : Account is used to transfer buildings & improvements to/from other campus locations.

---

**Account : 82101**

Effective Date : 2022-07-01

Description : Transfer Equipment fr/to UCB

Long Description : Account should only be used by unit J0000 to transfer equipment between UCB and ANR or UCOP Systemwide. AWS report uses detail at equipment transfer account level to ensure all account activity across locations nets to zero.

---

**Account : 82102**

Effective Date : 2022-07-01

Description : Transfer Equipment fr/to UCSF

Long Description : Account is used for transfers of equipment with UCSF. AWS report uses detail at equipment transfer account level to ensure all account activity across locations nets to zero.

---

**Account : 82103**

Effective Date : 2022-07-01

Description : Transfer Equipment fr/to UCD
<table>
<thead>
<tr>
<th>Account</th>
<th>Effective Date</th>
<th>Description</th>
<th>Long Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>82104</td>
<td>2022-07-01</td>
<td>Transfer Equipment fr/to UCLA</td>
<td>Account is used for transfers of equipment with UCLA. AWS report uses detail at equipment transfer account level to ensure all account activity across locations nets to zero.</td>
</tr>
<tr>
<td>82105</td>
<td>2022-07-01</td>
<td>Transfer Equipment fr/to UCR</td>
<td>Account is used for transfers of equipment with UCR. AWS report uses detail at equipment transfer account level to ensure all account activity across locations nets to zero.</td>
</tr>
<tr>
<td>82106</td>
<td>2022-07-01</td>
<td>Transfer Equipment fr/to UCSD</td>
<td>Account is used for transfers of equipment with UCSD. AWS report uses detail at equipment transfer account level to ensure all account activity across locations nets to zero.</td>
</tr>
<tr>
<td>82107</td>
<td>2022-07-01</td>
<td>Transfer Equipment fr/to UCSC</td>
<td>Account is used for transfers of equipment with UCSC. AWS report uses detail at equipment transfer account level to ensure all account activity across locations nets to zero.</td>
</tr>
<tr>
<td>82108</td>
<td>2022-07-01</td>
<td>Transfer Equipment fr/to UCSB</td>
<td>Account is used for transfers of equipment with UCSB. AWS report uses detail at equipment transfer account level to ensure all account activity across locations nets to zero.</td>
</tr>
</tbody>
</table>
Account : 82109
Effective Date : 2022-07-01
Description : Transfer Equipment fr/to UCI

Long Description : Account is used for transfers of equipment with UCI. AWS report uses detail at equipment transfer account level to ensure all account activity across locations nets to zero.

Account : 82110
Effective Date : 2022-07-01
Description : Transfer Equipment fr/to UCM

Long Description : Account is used for transfers of equipment with UCM. AWS report uses detail at equipment transfer account level to ensure all account activity across locations nets to zero.

Account : 82111
Effective Date : 2022-07-01
Description : Transfer Equipment fr/to UCOP

Long Description : Account is used for transfers of equipment with UCOP. AWS report uses detail at equipment transfer account level to ensure all account activity across locations nets to zero.

Account : 82112
Effective Date : 2022-07-01
Description : Transfer Equipment fr/to ANR

Long Description : Account is used for transfers of equipment with ANR. AWS report uses detail at equipment transfer account level to ensure all account activity across locations nets to zero.

Account : 82409
Effective Date : 2022-07-01
Description : Transfer A/D-Buildings btw Loc

Long Description : Account is used to adjust accumulated depreciation related to any buildings & improvements transferred between locations.

Account : 82501
Effective Date : 2022-07-01
Description : Transfer A/D-Equip fr/to UCB

Long Description : Account should only be used by unit J0000 with the ANR entity department code to adjust accumulated depreciation related to equipment transferred between ANR and UCB. AWS report uses detail at equipment accumulated depreciation transfer account level to ensure all account activity across locations nets to zero.

Account : 82502

Effective Date : 2022-07-01

Description : Transfer A/D-Equip fr/to UCSF

Long Description : Account is used to adjust accumulated depreciation related to equipment transferred with UCSF. AWS report uses detail at equipment accumulated depreciation transfer account level to ensure all account activity across locations nets to zero.

Account : 82503

Effective Date : 2022-07-01

Description : Transfer A/D-Equip fr/to UCD

Long Description : Account is used to adjust accumulated depreciation related to equipment transferred with UCD. AWS report uses detail at equipment accumulated depreciation transfer account level to ensure all account activity across locations nets to zero.

Account : 82504

Effective Date : 2022-07-01

Description : Transfer A/D-Equip fr/to UCLA

Long Description : Account is used to adjust accumulated depreciation related to equipment transferred with UCLA. AWS report uses detail at equipment accumulated depreciation transfer account level to ensure all account activity across locations nets to zero.

Account : 82505

Effective Date : 2022-07-01

Description : Transfer A/D-Equip fr/to UCR

Long Description : Account is used to adjust accumulated depreciation related to equipment transferred with UCR. AWS report uses detail at equipment accumulated depreciation transfer account level to ensure all account activity across locations nets to zero.

Account : 82506
<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
<th>Effective Date</th>
<th>Long Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>82507</td>
<td>Transfer A/D-Equip fr/to UCSD</td>
<td>2022-07-01</td>
<td>Account is used to adjust accumulated depreciation related to equipment transferred with UCSD. AWS report uses detail at equipment accumulated depreciation transfer account level to ensure all account activity across locations nets to zero.</td>
</tr>
<tr>
<td>82508</td>
<td>Transfer A/D-Equip fr/to UCSC</td>
<td>2022-07-01</td>
<td>Account is used to adjust accumulated depreciation related to equipment transferred with UCSC. AWS report uses detail at equipment accumulated depreciation transfer account level to ensure all account activity across locations nets to zero.</td>
</tr>
<tr>
<td>82509</td>
<td>Transfer A/D-Equip fr/to UCSB</td>
<td>2022-07-01</td>
<td>Account is used to adjust accumulated depreciation related to equipment transferred with UCSB. AWS report uses detail at equipment accumulated depreciation transfer account level to ensure all account activity across locations nets to zero.</td>
</tr>
<tr>
<td>82510</td>
<td>Transfer A/D-Equip fr/to UCI</td>
<td>2022-07-01</td>
<td>Account is used to adjust accumulated depreciation related to equipment transferred with UCI. AWS report uses detail at equipment accumulated depreciation transfer account level to ensure all account activity across locations nets to zero.</td>
</tr>
<tr>
<td>82510</td>
<td>Transfer A/D-Equip fr/to UCM</td>
<td>2022-07-01</td>
<td>Account is used to adjust accumulated depreciation related to equipment transferred with UCM. AWS report uses detail at equipment accumulated depreciation transfer account level to ensure all account activity across locations nets to zero.</td>
</tr>
</tbody>
</table>
Account : 82511
Effective Date : 2022-07-01
Description : Transfer A/D-Equip fr/to UCOP
Long Description : Account is used to adjust accumulated depreciation related to equipment transferred with UCOP. AWS report uses detail at equipment accumulated depreciation transfer account level to ensure all account activity across locations nets to zero.

Account : 82512
Effective Date : 2022-07-01
Description : Transfer A/D-Equip fr/to ANR
Long Description : Account is used to adjust accumulated depreciation related to equipment transferred with ANR. AWS report uses detail at equipment accumulated depreciation transfer account level to ensure all account activity across locations nets to zero.

Account : 82900
Effective Date : 2022-02-01
Description : Capitalization Transfer
Long Description : Fund transfer account used for capitalization of assets from non-investment in plant funds. Account is used to offset the 829xx asset type specific accounts and is required for the UCOP Asset Rollforward report.

Account : 82901
Effective Date : 2022-07-01
Description : Capitalization Transfer-Land
Long Description : Account is used for the capitalization of land to investment in plant funds. Account is required for the UCOP Fixed Asset Rollforward report.

Account : 82902
Effective Date : 2022-07-01
Description : Cptlzttn Trsf-Infrastructure
Long Description : Account is used for the capitalization of infrastructure to investment in plant funds. Account is required for the UCOP Fixed Asset Rollforward report.

Account : 82903
Effective Date: 2022-07-01
Description: Cptlztn Transfer-Buildings&Imp
Long Description: Account is used for the capitalization of buildings & improvements to investment in plant funds. Account is required for the UCOP Fixed Asset Rollforward report.

Account: 82904

Effective Date: 2022-07-01
Description: Capitalization Trsf-Equipment
Long Description: Account is used for the capitalization of equipment to investment in plant funds. Account is required for the UCOP Fixed Asset Rollforward report.

Account: 82905

Effective Date: 2022-07-01
Description: Cptlztn Trsf-Software > $5M
Long Description: Account is used for the capitalization of software > $5m to investment in plant funds. Account is required for the UCOP Fixed Asset Rollforward report.

Account: 82906

Effective Date: 2022-07-01
Description: Cptlztn Trsf-Software ≤ $5M
Long Description: Account is used for the capitalization of software ≤ $5m to investment in plant funds. Account is required for the UCOP Fixed Asset Rollforward report.

Account: 82907

Effective Date: 2022-07-01
Description: Cptlztn Trsf-Intangible Assets
Long Description: Account is used for the capitalization of intangible assets to investment in plant funds. Account is required for the UCOP Fixed Asset Rollforward report.

Account: 82908

Effective Date: 2022-07-01
Description: Cptlztn Trsf-Library&Collectns
Long Description: Account is used for the capitalization of library & collections to investment in plant funds. Account is required for the UCOP Fixed Asset Rollforward report.

**Account: 82909**

Effective Date: 2022-07-01

Description: Cptlztn Trsf-Special Collectns

Long Description: Account is used for the capitalization of special collections to investment in plant funds. Account is required for the UCOP Fixed Asset Rollforward report.

**Account: 82910**

Effective Date: 2022-07-01

Description: Capitalization Transfer-CIP

Long Description: Account is used for the capitalization of Construction in Progress to investment in plant funds. Account is required for the UCOP Fixed Asset Rollforward report.

**Account: 82917**

Effective Date: 2022-02-01

Description: Cptlztn-Intangible Lease Land

Long Description: Fund transfer account used for capitalization of GASB 87 intangible right of use land leased assets to investment in plant funds. Also required for identifying new additions of intangible right to use assets in UCOP Asset Rollforward report.

**Account: 82918**

Effective Date: 2022-02-01

Description: Cptlztn-Intang Lease Bldg&Impv

Long Description: Fund transfer account used for capitalization of GASB 87 intangible right of use buildings & improvements leased assets to investment in plant funds. Also required for identifying new additions of intangible right to use assets in UCOP Asset Rollforward report.

**Account: 82919**

Effective Date: 2022-02-01

Description: Cptlztn-Intang Lease Equipment

Long Description: Fund transfer account used for capitalization of GASB 87 intangible right of use equipment leased
assets to investment in plant funds. Also required for identifying new additions of intangible right to use assets in UCOP Asset Rollforward report.

**Account : 82920**

Effective Date : 2022-12-01

Description : Cptlztn-Intang SoftwareLicense

Long Description : Fund transfer account used for capitalization of GASB 96 intangible right of use subscription-based information technology asset to investment in plant funds. Also required for identifying new additions of intangible right to use assets in UCOP Asset Rollforward report.

**Account : 83011**

Effective Date : 2022-11-01

Description : Investment Transfers to/fr OP

Long Description : Records investment transfers to/from UCOP for the General Endowment Pool (GEP) - transfers of principal.

**Account : 87001**

Effective Date : 2022-07-01

Description : Capital Gifts&Grants-Land

Long Description : Account is used to record revenue related to non cash gift/grant of land. Account is required for the UCOP Fixed Asset Rollforward report.

**Account : 87003**

Effective Date : 2022-07-01

Description : Capital Gifts&Grants-Buildings

Long Description : Account is used to record revenue related to non cash gift/grant of buildings & improvements. Account is required for the UCOP Fixed Asset Rollforward report.

**Account : 87004**

Effective Date : 2022-07-01

Description : Capital Gifts&Grants-Equipment

Long Description : Account is used to record revenue related to non cash gift/grant of equipment. Account is required for the UCOP Fixed Asset Rollforward report.
**Account : 87008**

Effective Date : 2022-07-01

Description : Cap Gifts&Grants-Library&Coll

Long Description : Account is used to record revenue related to non cash gift/grant of library & collections. Account is required for the UCOP Fixed Asset Rollforward report.

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**Account : 87009**

Effective Date : 2022-07-01

Description : Cap Gifts&Grants-Special Coll

Long Description : Account is used to record revenue related to non cash gift/grant of special collections. Account is required for the UCOP Fixed Asset Rollforward report.

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**Account : 92402**

Effective Date : 2022-07-01

Description : C&G Subaward revenue Fm UCSF

Long Description : Contract & Grant Subaward revenue, awarded from UCSF

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**Account : 92403**

Effective Date : 2022-07-01

Description : C&G Subaward revenue Fm UCD

Long Description : Contract & Grant Subaward revenue, awarded from UCD

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**Account : 92404**

Effective Date : 2022-07-01

Description : C&G Subaward revenue Fm UCLA

Long Description : Contract & Grant Subaward revenue, awarded from UCLA

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**Account : 92405**

Effective Date : 2022-07-01

Description : C&G Subaward revenue Fm UCR
Account: 92406
Effective Date: 2022-07-01
Description: C&G Subaward revenue Fm UCSD
Long Description: Contract & Grant Subaward revenue, awarded from UCSD

Account: 92407
Effective Date: 2022-07-01
Description: C&G Subaward revenue Fm UCSC
Long Description: Contract & Grant Subaward revenue, awarded from UCSC

Account: 92408
Effective Date: 2022-07-01
Description: C&G Subaward revenue Fm UCSB
Long Description: Contract & Grant Subaward revenue, awarded from UCSB

Account: 92409
Effective Date: 2022-07-01
Description: C&G Subaward revenue Fm UCI
Long Description: Contract & Grant Subaward revenue, awarded from UCI

Account: 92410
Effective Date: 2022-07-01
Description: C&G Subaward revenue Fm UCM
Long Description: Contract & Grant Subaward revenue, awarded from UCM

Account: 92411
Effective Date: 2022-07-01
Description: C&G Subaward revenue Fm UCOP
<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
<th>Long Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>92412</td>
<td>C&amp;G Subaward revenue Fm ANR</td>
<td>Contract &amp; Grant Subaward revenue, awarded from Agriculture &amp; Natural Resources units at other campuses.</td>
</tr>
<tr>
<td>92502</td>
<td>C&amp;G Subaward expense - UCSF</td>
<td>Contract &amp; Grant Subaward expense, awarded to UCSF.</td>
</tr>
<tr>
<td>92503</td>
<td>C&amp;G Subaward expense - UCD</td>
<td>Contract &amp; Grant Subaward expense, awarded to UCD.</td>
</tr>
<tr>
<td>92504</td>
<td>C&amp;G Subaward expense - UCLA</td>
<td>Contract &amp; Grant Subaward expense, awarded to UCLA.</td>
</tr>
<tr>
<td>92505</td>
<td>C&amp;G Subaward expense - UCR</td>
<td>Contract &amp; Grant Subaward expense, awarded to UCR.</td>
</tr>
<tr>
<td>92506</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Account: 92507
Effective Date: 2022-07-01
Description: C&G Subaward expense - UCSD
Long Description: Contract & Grant Subaward expense, awarded to UCSD.

Account: 92508
Effective Date: 2022-07-01
Description: C&G Subaward expense - UCSC
Long Description: Contract & Grant Subaward expense, awarded to UCSC.

Account: 92509
Effective Date: 2022-07-01
Description: C&G Subaward expense - UCSB
Long Description: Contract & Grant Subaward expense, awarded to UCSB.

Account: 92510
Effective Date: 2022-07-01
Description: C&G Subaward expense - UCI
Long Description: Contract & Grant Subaward expense, awarded to UCI.

Account: 92511
Effective Date: 2022-07-01
Description: C&G Subaward expense - UCM
Long Description: Contract & Grant Subaward expense, awarded to UCM.

Account: 92512
Effective Date: 2022-07-01
Description: C&G Subaward expense - UCOP
Long Description: Contract & Grant Subaward expense, awarded to UCOP.
Description : C&G Subaward expense - ANR
Long Description : Contract & Grant Subaward expense, awarded to Agriculture & Natural Resources units at other campuses.

**Account : 94000**
Effective Date : 2022-07-01
Description : Other UCOP Revenue Transfers
Long Description : This is a revenue account to record other operating revenue allocated/transfered from UCOP, and is subject to AFC.

**Account : 94100**
Effective Date : 2022-07-01
Description : STIP Distribution
Long Description : This is a revenue-non operating account to record short term investment pool income from UCOP, recorded by Controller's office.

**Account : 94200**
Effective Date : 2022-07-01
Description : TRIP Distribution
Long Description : This is a revenue-non operating account to record total return investment pool income from UCOP, recorded by Controller's office.

**Account : 94400**
Effective Date : 2022-07-01
Description : Endowment GEP Payout
Long Description : This is a revenue-non operating account to record general endowment pool income from UCOP, recorded by University Relations.

**Account : 94410**
Effective Date : 2022-07-01
Description : Endowment GEP Cost Recovery
Long Description : This is a revenue-non operating account to record general endowment pool cost recovery from
Account : 94500
Effective Date : 2022-07-01
Description : Patent & Royalty Income
Long Description : This is a revenue-non operating account to record patent and royalty income from UCOP, recorded by Controller's office.

Account : 94601
Effective Date : 2022-11-01
Description : Systemwide Fees Transfer-UCOP
Long Description : To record intercampus transfer of systemwide opt-out student fees revenue (UCSA fee) between UCB and UCOP.

Account : 94602
Effective Date : 2022-11-01
Description : Application Fee Revenue - UCOP
Long Description : To record intercampus transfer of student application fees revenue between UCB and UCOP.

Account : 95000
Effective Date : 2022-07-01
Description : UCOP Legal OGC Recharge
Long Description : To record legal support allocation from UCOP - OGC recharge.

Account : 95010
Effective Date : 2022-07-01
Description : UCOP Legal Allocation-External
Long Description : To record UCOP legal allocation- external fees and settlements (specific matter) - allocated by OGC.

Account : 95020
Effective Date : 2022-07-01
Description: UCOP Insur Alloc - BSAS/GAEL

Long Description: To record UCOP insurance allocation (BSAS / GAEL).

**Account: 95030**

Effective Date: 2022-07-01

Description: UCOP Assessment Fee

Long Description: To record UCOP assessment fee, recorded by Controller's office. Account must be used with fund 69080.

**Account: 95040**

Effective Date: 2022-07-01

Description: UC Path Allocation

Long Description: To record UC Path Allocation from UCOP.

**Account: 95045**

Effective Date: 2023-09-01

Description: UCDC Assessment Fee

Long Description: To record UCDC assessment fee from UCOP.

**Account: 95050**

Effective Date: 2022-07-01

Description: Other UCOP Exp Allocations

Long Description: To record other UCOP expense allocations - operating.

**Account: 95060**

Effective Date: 2023-01-01

Description: Internal Loan Interest Expense

Long Description: Used to record interest expense related to internal loans with UCOP.

**Account: 98002**
Description : Intercampus Recharge Dr. UCSF
Long Description : To record intercampus recharge expenses from UC San Francisco, and funding transfers to UCSF.

**Account : 98003**

Effective Date : 2022-07-01
Description : Intercampus Recharge Dr. UCD
Long Description : To record intercampus recharge expenses from UC Davis, and funding transfers to UCD.

**Account : 98004**

Effective Date : 2022-07-01
Description : Intercampus Recharge Dr. UCLA
Long Description : To record intercampus recharge expenses from UC Los Angeles, and funding transfers to UCLA.

**Account : 98005**

Effective Date : 2022-07-01
Description : Intercampus Recharge Dr. UCR
Long Description : To record intercampus recharge expenses from UC Riverside, and funding transfers to UCR.

**Account : 98006**

Effective Date : 2022-07-01
Description : Intercampus Recharge Dr. UCSD
Long Description : To record intercampus recharge expenses from UC San Diego, and funding transfers to UCSD.

**Account : 98007**

Effective Date : 2022-07-01
Description : Intercampus Recharge Dr. UCSC
Long Description : To record intercampus recharge expenses from UC Santa Cruz, and funding transfers to UCSC.

**Account : 98008**
<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
<th>Long Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>98009</td>
<td>Intercampus Recharge Dr. UCSB</td>
<td>To record intercampus recharge expenses from UC Santa Barbara, and funding transfers to UCSB.</td>
</tr>
<tr>
<td>98010</td>
<td>Intercampus Recharge Dr. UCI</td>
<td>To record intercampus recharge expenses from UC Irvine, and funding transfers to UCI.</td>
</tr>
<tr>
<td>98011</td>
<td>Intercampus Recharge Dr. UCM</td>
<td>To record intercampus recharge expenses from UC Merced, and funding transfers to UCM.</td>
</tr>
<tr>
<td>98012</td>
<td>Intercampus Recharge Dr. UCOP</td>
<td>To record intercampus recharge expenses from UC Office of the President, and funding transfers to UCOP.</td>
</tr>
<tr>
<td>98502</td>
<td>Intercampus Recharge Cr. UCSF</td>
<td>To transfer expenses to UC San Francisco.</td>
</tr>
<tr>
<td>Account</td>
<td>Effective Date</td>
<td>Description</td>
</tr>
<tr>
<td>-----------</td>
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<td>98503</td>
<td>2022-07-01</td>
<td>Intercampus Recharge Cr. UCD</td>
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<td>98504</td>
<td>2022-07-01</td>
<td>Intercampus Recharge Cr. UCLA</td>
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<td>Intercampus Recharge Cr. UCR</td>
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<td>98506</td>
<td>2022-07-01</td>
<td>Intercampus Recharge Cr. UCSD</td>
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<tr>
<td>98507</td>
<td>2022-07-01</td>
<td>Intercampus Recharge Cr. UCSC</td>
</tr>
<tr>
<td>98508</td>
<td>2022-07-01</td>
<td>Intercampus Recharge Cr. UCSB</td>
</tr>
</tbody>
</table>
Account : 98509  
Effective Date : 2022-07-01  
Description : Intercampus Recharge Cr. UCI  
Long Description : To transfer expenses to UC Irvine.

Account : 98510  
Effective Date : 2022-07-01  
Description : Intercampus Recharge Cr. UCM  
Long Description : To transfer expenses to UC Merced.

Account : 98511  
Effective Date : 2022-07-01  
Description : Intercampus Recharge Cr. UCOP  
Long Description : To transfer expenses to UC Office of the President.

Account : 98512  
Effective Date : 2022-07-01  
Description : Intercampus Recharge Cr. ANR  
Long Description : To transfer expenses to Agriculture & Natural Resources units at other campuses.

Account : 98998  
Effective Date : 2022-07-01  
Description : Intercampus Contra IDC Rchrgs  
Long Description : To record intercampus transactions exempt from IDC assessment and originally booked to a 9xxxx account. Offset should be going to an appropriate 5xxxx account.

Account : 98999  
Effective Date : 2022-07-01  
Description : IC Contra Cptlzbl Costs Rchrgs  
Long Description : To record intercampus transactions that need to be capitalized and originally booked to a 9xxxx
account. Offset should be going to an appropriate 54xxx or asset account.

**************** End of Report ****************