BFS General Ledger

COA Tree Report

ReportId: UCGLTREE

Run Date Time: 2023-01-28-20.05.03.000000

Report : Chartfield Report

Tree : BFS_ACCOUNT

As of : 2023-01-28

|-------------------------------------------------Tree Level Details------------------------------------------------|

12345678910

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

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

10020 - Cash-Frgn-Bnq de Plyns-Oprtng
10022 - Cash-Frgn-Ntl BK of Grc-Oprtn
10023 - Cash-Frgn-Ntl BK of Grc-Svngs
10032 - Cash-Frgn-Chile-Chilean Pesos
10034 - Cash-Frgn-Chile2-Chilean Pesos
101XX - Cash - Petty Cash
10100 - 10199
10100 - Cash-Petty Cash-General
10110 - Cash-Petty Cash-Change Funds
10120 - Cash-Petty Cash-Human Subject
10130 - Cash-Petty Cash-Bank Change Fd
10140 - Cash-Petty Cash-Foreign
102XX - Cash-Fund Balancing
10200 - 10299
103XX - Cash-Escrow/Trustee
10300 - 10399
11XXX - Investments
110XX - University Investments
11000 - 11099
111XX - Trustee Investments
11100 - 11199
11102 - Invstmt Held by Mgmt Companies
12XXX - Accounts Receivable
120XX - State of Cal Receivables, Net
12000 - 12099
12000 - A/R State Approp-Operating
121XX - U.S Government Receivables,Net
12100 - 12199
12103 - A/R U.S. Govt Grants-Stdt Aid
12108 - A/R U.S. Govt Pell Grants
12109 - A/R U.S. Financing Appro BABs
122XX - Auxil & Svc Enter Recvs, Net
12200 - 12299
12200 - A/R Auxiliaries & Svc Enterpris
12250 - Allow for Doubt Accts-Aux & SE
123XX - Other Receivables, Net
12300 - 12399
12301 - A/R BFS Returned Checks
12303 - BFS A/R
12311 - A/R Campus Solutions
12335 - A/R Pledges-Discount-Noncurren
12331 - A/R Private Gifts & Endowments
12333 - A/R Pledges-Noncurrent
12334 - A/R Pledges-Allow for Uncoll-N
12350 - A/R Agencies
12360 - A/R Other
12364 - A/R UNEX Sundry Debtor
12370 - Accrued Receivables (Unbilled)
12380 - A/R Contra (Unapplied Cash)
12390 - Allow for Doubtful Accts-Other
12391 - A/R-Other-Gifts/Pledges-Allowa
12393 - BFS Allow for Doubtful Accts
12351 - A/R CS 3rd Party Orgs
12340 - A/R Payroll Clearing
12700 - 12799
124XY - A/R-Investment Income
12400 - 12499
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

15000 - 15099
15000 - General Prepayments
15001 - Travel & Other Advances
15010 - General Deferred Charges
15090 - General Other Assets-Noncurrent
151XX - Auxil & Svc Enter Other Assets
15100 - 15199
152XX - Deferred Cost of Issuance
15200 - 15299
16XXX - Notes Receivable
160XX - Notes Receivable-Noncurrent
16000 - 16099
16000 - Notes Receivable-LT Loans
16001 - N/R Fed Loan-Advanced to Stdnt
16002 - N/R Fed Ln-Prin Assigned to US
16003 - N/R Fed Loan-Prin Cncl-Tch/Mil
16004 - N/R Fed Ln-Prin Cncl-Subj Mtrr
16005 - Notes Receivable-In-Transit
16006 - N/R Fed Ln-Prin Cncl-Othr Tch
16007 - N/R Fed Ln-Prin Cncl-Mil Svc
16008 - N/R Fed Ln-Prin Cncl-Vlntr Svc
16009 - N/R Fed Ln-Prin Cncl-Law Enfrc
16012 - N/R Fed Ln-Prin Cncl-Child/Fam
16013 - N/R Fed Ln-Prin Cncl-Nurse/Med
16014 - N/R Fed Ln-Prin Cncl-Attorney
16015 - NR-Campus-LT Loan Recordkeepin
16016 - N/R Fed Ln-Prin Cncl-Death/Dis
16017 - N/R Fed Ln-Prin Cncl-Bnkruptcy
16019 - N/R Fed Ln-Prin Adjmt-Other
16020 - Notes Receivable-ST Housing
16040 - Notes Receivable-Ford Direct
16049 - NR-Noncurrent Contra YE Reclas
16061 - N/R Fed Loan-Principal Collect
16090 - Allowance for Doubtful Notes
16042 - N/R Fed Ln-Prin Cncl-Disabi/VA
16018 - N/R Fed Ln-Prin Cncl-Pre-K Stf
16041 - N/R Fed Ln-Prin Cncl-Spch/Path
161XX - Notes Receivable-Current
16100 - 16199
16100 - Current Portion of N/R-Loans
16110 - Current Portion of N/R-Collect
16120 - Cur Portion of Mort Rec-Loans
16130 - Current Portion of M/R-Collect
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-Imprmt Book Value
19007 - Real Estate-Cap Int Earnings
191XX - Buildings & Structures, Net
19100 - 19199
19100 - Buildings & Structures
19213 - Gen Imprv-Intercam Trf Out-SCA
19214 - Gen Imprv-Intercam Trf In-SCA
19215 - Gen Improvmt-Trf/Adj wi Cmp-SCA
19216 - Gen Improvmt-Imprmt BV-SCA
19290 - Accum Depreciation-Gen Imprvmt
19291 - Accum Deprec- Gen Impr 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
19546 - Infrastruc-Imprmt Book Value
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<th>Description</th>
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<tr>
<td>19547</td>
<td>Infrastructure-Cap Int Earning</td>
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<td>Accum Deprec-Infrastructure</td>
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<td>Libraries &amp; Collections</td>
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<td>Library Material &amp; Collections</td>
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<td>19601</td>
<td>Lib Mtrl &amp; Cllct-New Increment</td>
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<td>19602</td>
<td>Lib Mtrl &amp; Cllct-Disposal</td>
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<td>19605</td>
<td>Lib Mtrl &amp; Cllct-Tsf/Adj w/i C</td>
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<td>19610</td>
<td>Lib Rare Bks &amp; Rare Bk Collect</td>
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<td>19620</td>
<td>Special Collections-Excl Lib</td>
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<td>19690</td>
<td>Accum Deprec-Libr Mtl &amp; Collec</td>
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<td>197XX</td>
<td>Construction In Progress</td>
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<td>19700</td>
<td>CIP-Site Clearance</td>
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<td>19710</td>
<td>CIP-Construction</td>
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<td>CIP-Exterior Utilities</td>
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<td>CIP-Movable Equipment</td>
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<td>CIP-Movable Equip-Cap (Contra)</td>
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<td>CIP-Site Development</td>
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<td>CIP-Consultant Fees</td>
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<td>CIP-Facilities Management</td>
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<td>19770</td>
<td>CIP-Survey/Tests/Plans/Specs</td>
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<td>19780</td>
<td>CIP-Special Items</td>
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<td>CIP-Capitalized Interest Earni</td>
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<td>CIP-Budget</td>
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<td>CIP-Budget-Capitaliza (Contra)</td>
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<td>CIP-General (Summary)</td>
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<td>CIP-General-Capitaliz (Contra)</td>
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<td>19799</td>
<td>CIP-Clearing/Non-capitalizable</td>
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</tbody>
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198XX - Software
19800 - 19899

**19800** - Software Projects > $5M
**19801** - Software Proj > $5M-New Increm
**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-Progre
**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-Intang Lease Bldg&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 - Auxiliary & 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
22950 - Employer Assessmt Liab to UCRP
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
23014 - Research Subj Inst Issue PayCd
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<thead>
<tr>
<th>Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>23080</td>
<td>Pollution Remedi Liability</td>
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<td>Other Accrued Liabilities</td>
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<td>23091</td>
<td>Escheatment Liability</td>
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<td>231XX</td>
<td>Aux &amp; Svc Ent Dpsts &amp; Other Li</td>
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<tr>
<td>23100</td>
<td>Residence Room Deposits</td>
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<td>232XX</td>
<td>General Deferred Revenue</td>
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<tr>
<td>23200</td>
<td>Unearned Revenues-General</td>
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<td>23210</td>
<td>Unearned Revenues-Tuition/Fees</td>
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<td>23250</td>
<td>Unearned Revenues - C&amp;G</td>
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<td>233XX</td>
<td>Aux &amp; Svc Ent Deferred Revenue</td>
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<td>Unearned Revenues-Aux/Svc Ent</td>
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<td>234XX</td>
<td>Clearing Accounts</td>
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<td>Federal Express Clearing</td>
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<td>23411</td>
<td>Prcrmnt Card Clearing-US Bank</td>
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<td>23412</td>
<td>BFS PO/AP Suspense</td>
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<td>Travel Clearing (Connexxus)</td>
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<td>23415</td>
<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>23425</td>
<td>LT Loans Cash Receipts Clrng</td>
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<td>23426</td>
<td>LT Loans Unapplied/Refund Clrg</td>
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<tr>
<td>23429</td>
<td>E-Check Receipts Clearing</td>
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<td>23433</td>
<td>CS Cash Receipts Clearing</td>
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<td>23440</td>
<td>Fee Remission Clearing</td>
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23450 - Private Gifts Clearing
23451 - Private Gifts-Returned Cks Cle
23452 - UR Gift Fund Clearing
23456 - C&G Revenue Clearing
23466 - Payment Plus Clearing-US BanK
23470 - Misc Receipts Clearing
23471 - Misc Receipt COA Error Clrng
23461 - Payroll Clearing - UC Path
23419 - BFS AR Clearing
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
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.
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-LongTerm
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 Sv
26116 - Prin/Int Cncl for Law Enforce
26118 - Prin/Int Cncl for Child/Family
26120 - Prin/Int Cncl for Nurse/Med
26121 - Prin/Int Cncl-Attorney in Pub
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<td>318XX</td>
<td>Other Revenues</td>
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<td>31800 - 31899</td>
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<td>319XX</td>
<td>Other Additions</td>
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<td>31900 - 31999</td>
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<td>32XXX</td>
<td>Expenditures and Other Deducti</td>
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<td>320XX</td>
<td>Educational and General</td>
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<td>Auxiliary Enterprises</td>
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<td>322XX</td>
<td>Plant Funds Expenditures</td>
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<td>Debt Service-Principal</td>
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<td>Debt Service-Interest</td>
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<td>Plant Disposals/Write-Offs</td>
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<td>Mandatory Transfers</td>
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<td>Mandatory Fed Loan Match</td>
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<td>Fed Ln-Institution Cap Contrib</td>
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<td>Mandatory Principal/Interest</td>
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<td>Other (Current/Loan)</td>
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341XX - Nonmandatory Intrafund Trsfrs

34100 - 34199

34109 - Other Trnsfr Btwn Minor Fd Grp

34154 - Local Govt - ICR

34155 - Federal Contracts - ICR

34156 - Federal Grants - ICR

34158 - Pri Gifts, Grnts & Cntrcts ICR

34159 - State Agreements - ICR

342XX - Nmndtry Intrcmps Trsfrs

34200 - 34299

34200 - Transfers To/From E-OP

34201 - Transfers To/From M

34202 - Transfers To/From San Francisc

34203 - Transfers To/From Davis

34204 - Transfers To/From Los Angeles

34205 - Transfers To/From Riverside

34206 - Transfers To/From San Diego

34207 - Transfers To/From Santa Cruz

34208 - Transfers To/From Santa Barbar

34209 - Transfers To/From Irvine

34211 - Transfers To/From Merced

34212 - Transfers To/From BU J0000

34291 - Net Adj within a Minor Fd Grp

343XX - Transfer - Investment in Plant

34300 - 34399

39XXX - Budget Fund Balance Activity

39YYY - Budget Transfers

39000 - 39999
39000 - Budget Fund Balance

81XXX - Debt Service Payment/Transfers

811XX - Debt Service Payments-Bonds

81100 - 81199

81110 - LPRB Bond Schd Principal Pmts

81130 - Net Change in LPRB Bonds

814XX - Debt Srvc Payments-Cap Finance

81400 - 81499

81400 - Fin Purchase - New Debt Procds

81410 - Fin Purchases Schd Prin Pmts

81430 - Net Change in Fin Purchases

81451 - Other Borrowing Schd Prin Pmts

81453 - Net Change in Other Borrowings

81460 - Lease Debt Proceeds Received

81461 - Lease Debt Svc Pmt-Principal

81463 - Net Change in Leases

81473 - Net Changes in Sftwr License

81471 - Sftwr License DbtSvc-Principal

81470 - Sftwr License Debt Proceeds Recvd

8160X - Mandatory Principal/Interest

81600 - 81601

81601 - Mandatory Debt Service Pmts

816XX - Other Plant Transfers

81602 - 81699

81602 - Capital Outlay

81603 - Other Plant Fund Transfers

81611 - Repayment of Principal to UCOP

81631 - Trsf to/fm UCOP-Rev Bonds & CP

81651 - Trsf to/fm UCOP-Const Drws&COI
81671 - Internal Loans NetChanges-UCOP
82XXX - Intercampus Fund Balanc Trsfrs
820XX - I/C Trsfrs - Real Estate
82000 - 82099
   82008 - Transfer of Buildings-Btwn Loc
821XX - I/C Trsfrs - Equipment
   82100 - 82199
     82101 - Transfer Equipment fr/to UCB
     82102 - Transfer Equipment fr/to UCSF
     82103 - Transfer Equipment fr/to UCD
     82104 - Transfer Equipment fr/to UCLA
     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
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824XX - I/C Trsfrs-Accm Depr-RE Assets
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825XX - I/C Trsfrs-Accm Depr-Equipment
     82500 - 82599
       82501 - Transfer A/D-Equip fr/to UCB
       82502 - Transfer A/D-Equip fr/to UCSF
       82503 - Transfer A/D-Equip fr/to UCD
       82504 - Transfer A/D-Equip fr/to UCLA
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82508 - Transfer A/D-Equip fr/to UCSB
82509 - Transfer A/D-Equip fr/to UCI
82510 - Transfer A/D-Equip fr/to UCM
82511 - Transfer A/D-Equip fr/to UCOP
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82902 - Cptlztn Trsf-Infrastructure
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82904 - Capitalization Trsf-Equipment
82905 - Cptlztn Trsf-Software > $5M
82906 - Cptlztn Trsf-Software â‰¤ $5M
82907 - Cptlztn Trsf-Intangible Assets
82908 - Cptlztn Trsf-Library&Collectns
82909 - Cptlztn Trsf-Special Collectns
82910 - Capitalization Transfer-CIP
82917 - Cptlztn-Intangible Lease Land
82918 - Cptlztn-Intang Lease Bldg&Impv
82919 - Cptlztn-Intang Lease Equipment
82920 - Cptlztn-Intang SoftwareLicense
83XXX - Intercampus Investment Trsfrs
830XX - I/C Investment Transfers
83000 - 83099
83011 - Investment Transfers to/fr OP
87XXX - Capital Gifts & Grants

870XX - Capital Gifts/Grants-Non-cash

87000 - 87099

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

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

COA Tree Report

ReportId: UCGLTREE

Run Date Time: 2023-01-28-20.05.03.000000

Report : Chartfield Report

Tree : BFS_ACCOUNT

As of : 2023-01-28

|-------------------Tree Level Details------------------|

12345678910

FUNDBALANCE - Fund Balance
30XXX - Beginning Fund Balance
30YYY - Beginning Fund Balance
30000 - 30999

30210 - Beg Bal Adjustments Within Fd

31XXX - Revenues and Other Additions
310XX - Student Tuition and Fees
31000 - 31099

311XX - State of California
31100 - 31199

312XX - Federal Government
31200 - 31299

313XX - Local Government
31300 - 31399

314XX - Private Gifts/Grants/Contracts
31400 - 31499

315XX - Sales & Svcs-Educ Activities
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<td>Sales &amp; Svcs-Auxiliaries</td>
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<td>Expenditures and Other Deductions</td>
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<td>Plant Funds Expenditures</td>
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<td>Debt Service-Principal</td>
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<td>Debt Service-Interest</td>
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<td>Mandatory Fed Loan Match</td>
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33100 - 33199

34XXX - Nonmandatory Transfers
340XX - Nonmandatory Interfund Transfers
34000 - 34099

34009 - Other (Current/Loan)

341XX - Nonmandatory Intrafund Transfers
34100 - 34199

34109 - Other Transfers Between Minor Fund Groups

34154 - Local Govt - ICR
34155 - Federal Contracts - ICR
34156 - Federal Grants - ICR
34158 - Private Gifts, Grants & Contracts ICR
34159 - State Agreements - ICR

342XX - Nonmandatory Interfund Transfers
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34200 - Transfers To/From E-OP
34201 - Transfers To/From M
34202 - Transfers To/From San Francisco
34203 - Transfers To/From Davis
34204 - Transfers To/From Los Angeles
34205 - Transfers To/From Riverside
34206 - Transfers To/From San Diego
34207 - Transfers To/From Santa Cruz
34208 - Transfers To/From Santa Barbara
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81471 - Sftwr License DbtSvc-Principal
81473 - Net Changes in Sftwr License

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BFS General Ledger

COA Tree Report

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Report : Chartfield Report

Tree : BFS_ACCOUNT

As of : 2023-01-28

|<-------------------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

40100 - 40199

40103 - Application for Admission

94602

94602 - Application Fee Revenue - UCOP

402XX - Student Services Fees

40200 - 40299
40204 - Student Services Fee
403XX - Tuition
40300 - 40399
40314 - Tuition-UG
40315 - Tuition-GR-Acad
40316 - Tuition-GR-Prof
40339 - Contra Rev Tuition Assessment
40340 - Tuition-UG Exempt
40341 - Tuition-GR Acad Exempt
40342 - Tuition-GR Prof Exempt
404XX - Summer Session Revenues
40400 - 40499
40404 - SS Tuition -Non UC
40405 - SS Tuition UC UG
40407 - SS Tuition UC GR
405XX - Other Student Fees
40500 - 40599
40507 - Campus-Based Fees
40518 - Health Insurance
40537 - Prof Degree Supp Tuition
40541 - Campus Svcs Support Fees
40555 - Self-Supporting Program Fee
40559 - Contra Rev SSDP Camp Svcs Supp
40563 - Course/Instructional Materials
40596 - Other Student Fees
94601
94601 - Systemwide Fees Transfer-UCOP
406XX - Other General Fund Fees
40600 - 40699
407XX - University Extension Revenues
40700 - 40799
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
408XX - Contra Stud Tuition&Fees-FA
40800 - 40899
40801 - Contra Stdt Tuit & Fees UG-SFA
40802 - Contra Stdt Tuit & Fees GR-SFA
40890 - Tuition & Fees - Contra - BD
41XXX - State Approp, Grants & Contrac
410XX - State General Support
41000 - 41099
41010 - State General Support
4110X - State Specific Support
41100 - 41109
4111X - State Special Funds
41110 - 41119
41110 - Lottery Funds
41119 - Other State Special Funds
412XX - State Agencies
41200 - 41299
42XXX - U.S. Govt Approp, Grants & Con
420XX - U.S. Government Appropriations
42000 - 42099
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<td>UCBF Endow Income - Unrestricted</td>
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44015 - Gift Fee Assess - Restricted
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44020 - 44099
44020 - Private Gifts-Uncollectible
44030 - Priv Gifts-Discount on Pledges
441XX - Private Grants
44100 - 44199
442XX - Private Contracts
44200 - 44299
45XXX - Contracts & Grants
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45010 - C&G Indirect Cost Revenue
45050 - C&G Program Revenue
45100 - Contract & Grants-Contra-BD
45990 - C&G Intercampus Subaward Rev
45991 - C&G Intrcmps Sbwrd Dir-Contra
45992 - C&G Intrcmps Subaward Indirect
45993 - C&G Intrcmps Sbwrd Ind-Contra
924XX - C&G I/C Subaward Revenue
92400 - 92499
92402 - C&G Subaward revenue Fm UCSF
92403 - C&G Subaward revenue Fm UCD
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92410 - C&G Subaward revenue Fm UCM
92411 - C&G Subaward revenue Fm UCOP
92412 - C&G Subaward revenue Fm ANR
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46YYY - Sls & Svcs of Educ Activities
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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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46160 - Experiential Learning Prog Fee
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46900 - Sales & Svcs-Ed Activity-Contr
46990 - Edu Activity - Contra - BD
46999 - Misc Sls & Svcs of Educ Activ
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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
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48098 - Contra Rev AFC-Svc Enterprises
48099 - Misc Sls/Svcs of Service Enter
481XX - Other Revenues

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48101 - Rental of Equipment-Non-UC
48103 - RS-Memberships-UC-Related
48104 - RS-Memberships-Non-UC-Related
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48109 - Trademark Revenues
48113 - Accounts Receivable Revenues
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48115 - RS-Swim/Day Pass Fees
48118 - Forfeited Admissions Deposits
48119 - Non-educ Research Services
48120 - Child Care Services
48121 - Transportation Planning
48122 - Cash Dep Sys Rev Adj-Ovr/Short
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48127 - Work Study Revenue-Surcharge
48128 - RS-Student Memberships
48129 - RS-Non-Edu Class/Course Fees
48130 - RS-Tournament Entry Fees
48131 - RS-Sports Club Dues
48132 - RS-Camp Enrollment Fees
48133 - RS-Retail Food Sales
48134 - Misc Cash Adj-Over/Short
48135 - Convenience Fee
48136 - bluCard Incentive
48137 - Incentive Fee
48140 - Ticket Sales-Other
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48142 - Sponsorships-Other
48170 - Contra Rev AFC-Other Srcs-Othr
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94000 - Other UCOP Revenue Transfers
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49010 - Spec State Appr-Cap Fin-Def M
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49080 - Federal Pell Grants
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49219 - STIP Internal Allocation
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49305 - Disp C/A-Orig Cost -Lease-Land
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49307 - DispC/A-Orig Cost -Lease-Equip
49308 - Disp-C/A-Orig Cst-Lib Rare Bks
49309 - Disp-Cap Assets-Orig Cost-Lib
49310 - Disp-Cap Assets-Orig Cost-RE
49311 - Disp C/A-Orig Cost-Building
49312 - Disp C/A-Orig Cost-Fxd Equipmt
49313 - Disp C/A-Orig Cost-Gen Imprvmt
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
49582 - Ins Recovery, Non-cap Asset
49591 - Non-operating Expense
49592 - NonOper Gifts to Other Institu
49596 - Other Nonoperating Expense-Plt
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94100 - 94199
94100 - STIP Distribution
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94200 - 94299
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944XX - Nonoper-Rev-GEP Payout
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9441X - Nonoper-Rev-GEP Cost Recovery
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94410 - Endowment GEP Cost Recovery
945XX - Nonop-Rev-Patent/Royalty Incom
94500 - 94599
94500 - Patent & Royalty Income
499XX - Other Changes in Position
496XX - Impairmt/Pollution Recoveries
49600 - 49700
4990X - State Capital Appropriations
49900 - 49909
49900 - State Capital Appropriations
4991X - Capital Gifts & Grants
49910 - 49959
49910 - Capital Gifts & Grants
49911 - Capital gifts Uncollectible
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-Buldg & 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 & Collect
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

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

COA Tree Report

ReportId: UCGLTREE

Run Date Time: 2023-01-28-20.05.03.000000

Report : Chartfield Report

Tree : BFS_ACCOUNT

As of : 2023-01-28

|<--------------------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
58019

58019 - BUDSUM Salaries/Wages-Staff

5101X - Career Staff
51010 - 51019

5102X - Non-career Staff
51020 - 51029

51029 - Work Study

5103X - Staff Other
51030 - 51039

512XX - Staff Wages 2013
51200 - 51399

51200 - Staff Salaries & Wages

51300 - Gross Salary Accrual

58020

58020 - BUDSUM Salaries-Staff Limited

58026

58026 - BUDSUM Sal-Staff Exempt CBR

52XXX - BUDSUM Other Employee Compen

5200X - BUDSUM Other Empl Compensation

52000

52000 - BUDSUM Other Employee Compen

520YY - Other Employee Compensation

52010 - 52099

52010 - Vacation Accrual

52011 - Vacation Assessment

52012 - Vacation Gross Reduction/Usag

52020 - Compensatory Time

52040 - Sal & Wag-Contra-Capitalized
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 Eligibility
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 Insurance
535XX - Life Insurance
53500 - 53599
536XX - Disability Insurance
53600 - 53699
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
5410X - BUDSUM Computer Equip Inventor
54100

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
54121 - Principal of Capital Leases-So

5413X - Comp-Depreciation
54130 - 54139

54130 - Computer Equipment-Depreciation

542XX - 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-Capitalizable
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
55048 - Genomic Arrays <$75K Per BdgYr
55049 - Dining Service Supplies

5505X - Food
55050 - 55059

55050 - Food-Meat & Poultry
55051 - Food-Dairy
55052 - Food-Produce & Bakery
55053 - Food-Dry Stores & Beverages
55054 - Food-Frozen
55056 - On-the-Job Meals
55059 - Food-Other

551XX - BUDSUM Computing Supplies
55100 - BUDSUM Computing Supplies
55100

55100 - BUDSUM Computing Supplies
5510Y - Computing Supplies
55101 - 55199

55101 - Computer Supplies
552XX - BUDSUM Comp Equip-Non Inventor
55200 - BUDSUM Comp Equip-Non Inventor
55200

55200 - BUDSUM Comp Equip-Non Inventor
5520Y - Computer Equip-Non Inventorial
55201 - 55299

55201 - Non-inv Equipment-Comp<$200
55211 - Equip-Computer=>$200<$1,500
55221 - Equip-Computer => $1,500 < $5K
553XX - BUDSUM Equip-Non Inventorial
55300 - BUDSUM Equip-Non Inventorial
55300
55300 - BUDSUM Equip-Non Inventorial
553YY - Equipment-Non Inventorial
55301 - 55399
55301 - Non-inv Fabricated Costs < $200
55302 - Non-inv Ofc Furniture < $200
55303 - Non-inv Sporting Goods/Equ < $200
55304 - Non-inv Special Coll < $200
55309 - Non-inv Equip-Oth Non-Com < $200
55311 - Fabricated Equip => $200 < $1,500
55312 - Office Furniture => $200 < $1,500
55313 - Sporting Goods/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
56011 - Recharge - IT/Voice/Data Svcs
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 & Service

56200

56200 - BUDSUM Maint Contract & Service

562YY - Maintenance Contracts & Service

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

56310 - Recharge-Facility Rental & Svc

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

56331 - Rental of Equip - Recharge

5634X - Utilities
56340 - 56349
56340 - Electricity
56341 - Water & Sewer
56342 - Natural Gas
56349 - Other Utility Services
5635X - Depreciation
56350 - 56359
56350 - Depre-Buildings & 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
56413 - Recharge-Print/Copy/Publicatio
5642X - Library Materials
56420 - 56429
56420 - Library Materials
56421 - Recharge-Book Binding Services
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
56640 - Recharge - Debit Transactions

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
56716
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
56720 - Other Non-employee
56720 - 56729
56720 - Consultant Fees
56721 - Non-Stdts/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) reimbursement
56730 - 56739
56731 - Post Doc Other Medical Reimbursement
570XX - BUDSUM Conf-Mtgs-Traing-Events
57000 - BUDSUM Conf-Mtgs-Traing-Events
57000
57000 - BUDSUM Conf-Mtgs-Traing-Events
58021
58021 - BUDSUM Entertainment
5700X - Conf-Mtgs-Traing-Events
57001 - 57009
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 Activity
5721X - BUDSUM Travel Domestic
57210 - BUDSUM Travel Domestic
57210
57210 - BUDSUM Travel Domestic
5721Y - Travel Domestic
57211 - 57219
57211 - In-State Travel - Air Fare
57212 - Out-of-State Travel - Air Fare
57213 - In-State Travel - Non Air Fare
57305 - Reserve for Bad Debts-Loans
57306 - Federal Loans Disbursed
58010
58010 - BUDSUM Direct Cost
58018
58018 - BUDSUM Other Direct Expenses
58027
58027 - BUDSUM 3rd Party Cost Share Ex
58028
58028 - BUDSUM Capital Assets
5731X - Risk Management
57310 - 57319
57310 - General & Empl Liability Insur
57311 - Student Health Insurance
57312 - Other Insurance
57313 - Medical Malpractice Insurance
57314 - Auto Liability Insurance Exp
57317 - Contra-GSHIP Reimb for Service
57318 - Contra-USHIP Reimb for Service
5732X - Interest & Financing Fees
57320 - 57329
57320 - Financed Purchase Int-Computer
57321 - Financed Purchase Int-Equipment
57322 - Interest on Installment Purchase
57323 - Bank Card Fees/Discounts
57324 - Gain/Loss on Foreign Currency
57325 - Other-Pmt of Interest on Bond
57326 - Aux Enter-Pymt of Int on Bonds
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
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<tbody>
<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>
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<tr>
<td>57330</td>
<td>- 57339</td>
</tr>
<tr>
<td>57330</td>
<td>Fines &amp; Penalties</td>
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<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>
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<tr>
<td>57335</td>
<td>Govt Regulatory Fees</td>
</tr>
<tr>
<td>5734X</td>
<td>Non Compensation Payments</td>
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<tr>
<td>57340</td>
<td>- 57349</td>
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<tr>
<td>57340</td>
<td>Medical Coverage Reimbursement</td>
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<tr>
<td>57341</td>
<td>Amortization-Intangibles</td>
</tr>
<tr>
<td>57342</td>
<td>Misc Exp-Contra-Capitalized</td>
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<tr>
<td>57343</td>
<td>Amort-Intang Lease-Land</td>
</tr>
<tr>
<td>57344</td>
<td>Amort-Intang Lease-Bldg&amp;Impv</td>
</tr>
<tr>
<td>57345</td>
<td>Amort-Intang Lease-Equipment</td>
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<tr>
<td>57346</td>
<td>Amort-Intang-Software License</td>
</tr>
<tr>
<td>5735X</td>
<td>Other</td>
</tr>
<tr>
<td>57350</td>
<td>- 57359</td>
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<tr>
<td>57350</td>
<td>Non-student Appreciation/Award</td>
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<tr>
<td>57351</td>
<td>Donations &amp; Contributions</td>
</tr>
<tr>
<td>57352</td>
<td>Memberships:Fed Chrgbl</td>
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<tr>
<td>57353</td>
<td>Memberships: Federally Unchrg</td>
</tr>
<tr>
<td>57354</td>
<td>Tournament Registration/Entry</td>
</tr>
<tr>
<td>57355</td>
<td>Royalties</td>
</tr>
<tr>
<td>57358</td>
<td>Fund Raising Contra Expense</td>
</tr>
<tr>
<td>57365</td>
<td>- 57368</td>
</tr>
</tbody>
</table>
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
57372 - BPI Rebates - Contra Expense
57373 - Work-Study Admin Assessment
5737Y - Post-Doc Stipends
57376 - 57377
5738X - Interest - Contra
57378 - 57379
57378 - Pymt of Int-Tax Exempt CP
57379 - Pymt of Int-Taxable CP
57380 - 57389
57381 - Pymt of Int Bank Loans Other
57382 - Paymt of Int Finance Purchases
57383 - Pymt of Int State Cap Lease Ot
57384 - Pymt of Int St Enrgy Eff Bonds
57388 - Amortization of Deferred Costs
57389 - Amort of Premium-Revenue Bond
57390 - 57799
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
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
578YY - C&G Intercampus Expenditures
57820 - 57899

57820 - C&G Intercampus Exp-UCSF
57821 - C&G Intercampus Cont-Exp-UCSF
57830 - C&G Intercampus Exp-UCD
57831 - C&G Intercampus Cont-Exp UCD
57840 - C&G Intercampus Exp-UCLA
57841 - C&G Intercampus Cont-Exp-UCLA
57850 - C&G Intercampus Exp-UCR
57851 - C&G Intercampus Cont-Exp-UCR
57860 - C&G Intercampus Exp-UCSD
57861 - C&G Intercampus Cont-Exp-UCSD
57870 - C&G Intercampus Exp-UCSC
57871 - C&G Intercampus Cont-Exp-UCSC
57880 - C&G Intercampus Exp-UCSB
57881 - C&G Intercampus Cont-Exp-UCSB
57890 - C&G Intercampus Exp-UCI
57891 - C&G Intercampus Cont-Exp-UCI
57895 - C&G Intercampus Exp-UCMerced
57896 - C&G Intercampus Cont-Exp-UCMer

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/Expence
59000 - Internal Recharge Income
58029

58029 - 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-Fabricrtd 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
95000 - 95009
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 - 95049
95040 - UC Path Allocation
9505X - Other UCOP Exp Alloc - Oper
95050 - 95059
95050 - Other UCOP Exp Allocations
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: 2023-01-28-20.05.04.000000

Report : Chartfield Report

Tree : BFS_ACCOUNT

As of : 2023-01-28

<table>
<thead>
<tr>
<th>&lt;------------------Tree Level Details------------------&gt;</th>
</tr>
</thead>
<tbody>
<tr>
<td>12345678910</td>
</tr>
</tbody>
</table>

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
BFS General Ledger

GL Account Details Report

ReportId: UCGLACCT

Run Date Time: 2023-01-28-20.05.04.000000

Account : 10000
Effective Date : 1900-01-01
Description : Cash-Receipts-BofA-Credit Card
Long Description :

Account : 10001
Effective Date : 1900-01-01
Description : Cash-Receipts-BofA-Cash, Check
Long Description :

Account : 10003
Effective Date : 2004-08-01
Description : Cash-Receipts-Mellon-ACH
Long Description :

Account : 10012
Effective Date : 1900-01-01
Description : Cash-Disb-WF-Accounts Payable
Long Description :

Account : 10015
Effective Date : 1900-01-01
Description : Cash-Disb-WF-Emergency Loans
<table>
<thead>
<tr>
<th>Account</th>
<th>Effective Date</th>
<th>Description</th>
<th>Long Description</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>10018</strong></td>
<td>2000-10-13</td>
<td>Cash-Disb-Mellon-A/P-EFT</td>
<td>Old account was 10013 at Wells Fargo Bank.</td>
</tr>
<tr>
<td><strong>10019</strong></td>
<td>2001-11-07</td>
<td>Cash-Disb-BofA-Wire/FX</td>
<td>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.</td>
</tr>
<tr>
<td><strong>10020</strong></td>
<td>2006-12-01</td>
<td>Cash-Frgn-Bnq de Plyns-Oprtng</td>
<td>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 &amp; Finance (<a href="mailto:babs@nature.berkeley.edu">babs@nature.berkeley.edu</a>, 3-2203).</td>
</tr>
<tr>
<td><strong>10022</strong></td>
<td>2006-12-01</td>
<td>Cash-Frgn-Ntnl BK of Grc-Oprtn</td>
<td>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).</td>
</tr>
<tr>
<td><strong>10023</strong></td>
<td>2006-12-01</td>
<td>Cash-Frgn-Ntnl BK of Grc-Svngs</td>
<td>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).</td>
</tr>
</tbody>
</table>
**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 “Universidad De California Berkeley Account Number - 00-001-92491-05 Currency CLP “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**

Effective Date : 1900-01-01

Description : Cash-Petty Cash-Human Subject

Long Description :

---

**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 :

**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.

**Account : 12303**

Effective Date : 2001-05-01
Description : BFS A/R
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.
<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
<th>Long Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>12311</td>
<td>A/R Campus Solutions</td>
<td>A/R Campus Solutions for SIS</td>
</tr>
<tr>
<td>12331</td>
<td>A/R Private Gifts &amp; Endowments</td>
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<tr>
<td>12333</td>
<td>A/R Pledges-Noncurrent</td>
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<tr>
<td>12334</td>
<td>A/R Pledges-Allow for Uncoll-N</td>
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<tr>
<td>12335</td>
<td>A/R Pledges-Discount-Noncurrent</td>
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<tr>
<td>12340</td>
<td>A/R Payroll Clearing</td>
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</table>
**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

---

**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 :
<table>
<thead>
<tr>
<th>Account</th>
<th>Effective Date</th>
<th>Description</th>
<th>Long Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>12390</td>
<td>1900-01-01</td>
<td>Allow for Doubtful Accts-Other</td>
<td></td>
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<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>12391</td>
<td>2001-06-01</td>
<td>A/R-Other-Gifts/Pledges-Allowa</td>
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<tr>
<td>12393</td>
<td>2012-04-01</td>
<td>BFS Allow for Doubtful Accts</td>
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<tr>
<td>12590</td>
<td>2006-05-01</td>
<td>Allow for Doubtful - Tui &amp; Fee</td>
<td>Allowance for doubtful account for student tuitions and fees.</td>
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<tr>
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<tr>
<td>12650</td>
<td>2001-07-01</td>
<td>Allowance-Doubtful Accts-Educ</td>
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<tr>
<td>12800</td>
<td>2021-12-01</td>
<td>Lease Receivable - Current</td>
<td>Lease Receivable per GASB 87 lease accounting.</td>
</tr>
<tr>
<td>Account</td>
<td>Description</td>
<td>Long Description</td>
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<tr>
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<tr>
<td><strong>Account : 12801</strong></td>
<td>Effective Date : 2021-12-01</td>
<td>Lease Receivable - Long term</td>
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<tr>
<td></td>
<td>Description : Lease Receivable per GASB 87 lease accounting.</td>
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</tr>
<tr>
<td><strong>Account : 12802</strong></td>
<td>Effective Date : 2021-12-01</td>
<td>Accrued Lease Interest</td>
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<tr>
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<td>Description : Accrued Lease Interest Receivable per GASB 87 lease accounting.</td>
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<tr>
<td><strong>Account : 14000</strong></td>
<td>Effective Date : 1900-01-01</td>
<td>General Inventories</td>
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<td>Long Description :</td>
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<tr>
<td><strong>Account : 14100</strong></td>
<td>Effective Date : 1900-01-01</td>
<td>Aux &amp; SE Inventories</td>
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<td>Long Description :</td>
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<tr>
<td><strong>Account : 14110</strong></td>
<td>Effective Date : 1900-01-01</td>
<td>Aux &amp; Svc Enter Work-in-Proces</td>
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<td>Long Description :</td>
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<td><strong>Account : 15000</strong></td>
<td>Effective Date : 1900-01-01</td>
<td>General Prepayments</td>
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<td></td>
<td>Description :</td>
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<tr>
<td></td>
<td>Long Description :</td>
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<td></td>
</tr>
</tbody>
</table>
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
Description : DO-Asset Retirement Obligation
Long Description : DO-Asset Retirement Obligation - Deferred Outflows - Asset Retirement Obligations (ARO); due to GASB 83: Certain Asset Retirement Obligations, effective FY19.

Account : 16000
Effective Date : 2004-11-01
Account: 16001

Effective Date: 2006-07-01

Description: N/R Fed Loan-Advanced to Stdnnt

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:
<table>
<thead>
<tr>
<th>Account</th>
<th>Effective Date</th>
<th>Description</th>
<th>Long Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>16006</td>
<td>2006-07-01</td>
<td>N/R Fed Ln-Prin Cncl-Othr Tch</td>
<td>Notes Receivable - Federal Loan - principal cancelled for all other teaching on loans made 07/01/72 and after, formerly in 16000</td>
</tr>
<tr>
<td>16007</td>
<td>2006-07-01</td>
<td>N/R Fed Ln-Prin Cncl-Mil Svc</td>
<td>Notes Receivable - Federal Loan - principal cancelled for military service on loans made 07/01/72 and after, formerly in 16000</td>
</tr>
<tr>
<td>16008</td>
<td>2006-07-01</td>
<td>N/R Fed Ln-Prin Cncl-Vlntr Svc</td>
<td>Notes Receivable - Federal Loan - principal cancelled for volunteer service, formerly in 16000</td>
</tr>
<tr>
<td>16009</td>
<td>2006-07-01</td>
<td>N/R Fed Ln-Prin Cncl-Law Enfrc</td>
<td>Notes Receivable - Federal Loan - principal cancelled for law enforcement and corrections officer service, formerly in 16000</td>
</tr>
<tr>
<td>16012</td>
<td>2006-07-01</td>
<td>N/R Fed Ln-Prin Cncl-Child/Fam</td>
<td>Notes Receivable - Federal Loan - principal cancelled for child/family early intervention service 07/23/92 and after, formerly in 16000</td>
</tr>
<tr>
<td>16013</td>
<td>2006-07-01</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Account : 16014
Effective Date : 2010-06-01
Description : N/R Fed Ln-Prin Cncl-Attorney

Account : 16015
Effective Date : 1900-01-01
Description : NR-Campus-LT Loan Recordkeepin
Long Description :

Account : 16016
Effective Date : 2006-07-01
Description : N/R Fed Ln-Prin Cncl-Death/Dis
Long Description : Notes Receivable - Federal Loan - principal cancelled - death/disability, formerly in 16000

Account : 16017
Effective Date : 2006-07-01
Description : N/R Fed Ln-Prin Cncl-Bnkruptcy
Long Description : Notes Receivable - Federal Loan - principal cancelled - bankruptcy, formerly in 16000

Account : 16018
Effective Date : 2012-06-01
Description : N/R Fed Ln-Prin Cncl-Pre-K Stf
Long Description : Notes Receivable - Federal Loan - principal cancelled for pre-K or child care program staff member service
**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

---

**Account : 16049**

Effective Date : 2007-06-01
Description : NR-Noncurrent Contra YE Reclas
Long Description : Notes Receivable - Noncurrent Contra for Year-End Reclassification
<table>
<thead>
<tr>
<th>Account</th>
<th>Effective Date</th>
<th>Description</th>
<th>Long Description</th>
</tr>
</thead>
<tbody>
<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>
<tr>
<td>16130</td>
<td>2001-06-01</td>
<td>Current Portion of M/R-Collect</td>
<td></td>
</tr>
<tr>
<td>Account</td>
<td>Effective Date</td>
<td>Description</td>
<td>Long Description</td>
</tr>
<tr>
<td>-----------</td>
<td>----------------</td>
<td>---------------------------------------</td>
<td>------------------</td>
</tr>
<tr>
<td>16140</td>
<td>2001-06-01</td>
<td>Curr Portion of N/R-Allowance</td>
<td></td>
</tr>
<tr>
<td>19000</td>
<td>2000-07-01</td>
<td>Real Estate</td>
<td></td>
</tr>
<tr>
<td>19001</td>
<td>2000-07-01</td>
<td>Real Estate - New Increment</td>
<td></td>
</tr>
<tr>
<td>19002</td>
<td>2000-07-01</td>
<td>Real Estate - Disposal</td>
<td></td>
</tr>
<tr>
<td>19003</td>
<td>2000-07-01</td>
<td>Real Estate-Inter-Camp Trf Out</td>
<td></td>
</tr>
<tr>
<td>19004</td>
<td>2000-07-01</td>
<td>Real Estate-Inter-Camp Trf In</td>
<td></td>
</tr>
</tbody>
</table>
**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 :

**Account : 19102**

Effective Date : 2000-07-01

Description : Bldg & Struct - Disposal

Long Description :
**Account : 19103**
Effective Date : 2000-07-01
Description : Bldg & Struc-Intercamp Trf Out

**Account : 19104**
Effective Date : 2000-07-01
Description : Bldg & Struct-Intercamp Trf In

**Account : 19105**
Effective Date : 2001-02-13
Description : Bldg & Struct-Trf/Adj w/i Camp

**Account : 19106**
Effective Date : 2005-09-01
Description : Bldg & Struc-Imprmnt Book Value
Long Description : Building & Structure - Impairment to Book Value

**Account : 19107**
Effective Date : 2007-11-02
Description : Bldg & Structure-Cap Int Earn

**Account : 19110**
Effective Date : 2016-01-01
Description : Bldg & Structure-SCA
Long Description : Bldg & Structure-SCA
Account : 19111
Effective Date : 2015-06-01
Description : Bldg & Struc-New Increment-SCA
Long Description : Bldg & Struc-New Increment-SCA

Account : 19112
Effective Date : 2015-06-01
Description : Bldg & Struct - Disposal-SCA
Long Description : Bldg & Struct - Disposal-SCA

Account : 19113
Effective Date : 2015-06-01
Description : Bldg & Str-Intrcmp Trf Out-SCA
Long Description : Bldg & Str-Intrcmp Trf Out-SCA

Account : 19114
Effective Date : 2015-06-01
Description : Bldg & Stru-Intrcmp Trf In-SCA
Long Description : Bldg & Stru-Intrcmp Trf In-SCA

Account : 19115
Effective Date : 2015-06-01
Description : Bldg & Str-Trf/Adj w/i Cmp-SCA
Long Description : Bldg & Str-Trf/Adj w/i Cmp-SCA

Account : 19116
Effective Date : 2015-06-01
Description : Bldg & Str-Imprmt Bk Value-SCA
Long Description : Bldg & Str-Imprmt Bk Value-SCA
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<thead>
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<th>Account</th>
<th>Description</th>
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<tbody>
<tr>
<td>19190</td>
<td>Effective Date: 2002-06-01</td>
</tr>
<tr>
<td></td>
<td>Description: Accum Depreciation - Buildings</td>
</tr>
<tr>
<td>19191</td>
<td>Effective Date: 2017-10-01</td>
</tr>
<tr>
<td></td>
<td>Description: Accum Deprec- Bldg SCA</td>
</tr>
<tr>
<td></td>
<td>Long Description: Accum Depreciation - Building &amp; Structures - Service Concession Arrangements. See UCOP IRM 60-1 (GASB statement number 60 - Accounting and Financial Reporting for SCA)</td>
</tr>
<tr>
<td>19200</td>
<td>Effective Date: 2000-07-01</td>
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<td></td>
<td>Description: General Improvements</td>
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<tr>
<td>19201</td>
<td>Effective Date: 2000-07-01</td>
</tr>
<tr>
<td></td>
<td>Description: Gen Imprvmt - New Increment</td>
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<tr>
<td>19202</td>
<td>Effective Date: 2000-07-01</td>
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<td>Description: Gen Imprvmt - Disposal</td>
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<tr>
<td>19203</td>
<td>Effective Date: 2000-07-01</td>
</tr>
<tr>
<td></td>
<td>Description: Gen Imprv-Intercam Trf Out</td>
</tr>
<tr>
<td>Account</td>
<td>Effective Date</td>
</tr>
<tr>
<td>-----------</td>
<td>----------------</td>
</tr>
<tr>
<td>19204</td>
<td>2000-07-01</td>
</tr>
<tr>
<td>19205</td>
<td>2001-02-13</td>
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<td>19206</td>
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<td>19207</td>
<td>2007-11-02</td>
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<td>19210</td>
<td>2016-01-01</td>
</tr>
<tr>
<td>19211</td>
<td>2015-06-01</td>
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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
Account : 19291

Effective Date : 2017-10-01

Description : Accum Deprec- Gen Imp 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 : 

Long Description : 
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
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 & Cllct-New Increment
Long Description : Library Material & Collects-New Increment

Account : 19602
Effective Date : 2006-10-02
Description : Lib Mtrl & Cllct-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
<table>
<thead>
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<th>Account</th>
<th>Description</th>
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<tr>
<td>19620</td>
<td>Lib Rare Bks &amp; Rare Bk Collect</td>
<td>2000-11-21</td>
<td></td>
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<tr>
<td>19690</td>
<td>Special Collections-Excl Lib</td>
<td>2001-07-01</td>
<td></td>
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<tr>
<td>19700</td>
<td>Accum Deprec-Libr Mtl &amp; Collec</td>
<td>1900-01-01</td>
<td></td>
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<tr>
<td>19710</td>
<td>CIP-Site Clearance</td>
<td>1900-01-01</td>
<td></td>
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<tr>
<td>19720</td>
<td>CIP-Construction</td>
<td>1900-01-01</td>
<td></td>
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<tr>
<td>19730</td>
<td>CIP-Exterior Utilities</td>
<td>1900-01-01</td>
<td></td>
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</table>
Effective Date : 1900-01-01
Description : CIP-Movable Equipment
Long Description :

**Account : 19731**
Effective Date : 2013-01-01
Description : CIP-Movable Equip-Cap (Contra)
Long Description : CIP-Movable Equipment-Capitalization (Contra)

**Account : 19740**
Effective Date : 1900-01-01
Description : CIP-Site Development
Long Description :

**Account : 19750**
Effective Date : 1900-01-01
Description : CIP-Consultant Fees
Long Description :

**Account : 19760**
Effective Date : 1900-01-01
Description : CIP-Facilities Management
Long Description :

**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**

Effective Date : 2011-11-01
Description : Software <= $5M
Long Description : Externally purchased software over $1,500 per user, but <= $5 million overall

---

**Account : 19811**
Effective Date: 2011-11-01
Description: Software ≤ $5M-New Increment
Long Description: Externally purchased software ≤ $5M-New Increment

**Account: 19812**

Effective Date: 2011-11-01
Description: Software ≤ $5M-Disposal
Long Description: Externally purchased software ≤ $5M-Disposal

**Account: 19815**

Effective Date: 2011-11-01
Description: Software ≤ $5M-Tsf/Adj w/i Ca
Long Description: Externally purchased software ≤ $5M-Transfer/Adjustment within Campus

**Account: 19820**

Effective Date: 2014-06-01
Description: Software Development In-Progress
Long Description: 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.

**Account: 19821**

Effective Date: 2014-12-01
Description: Software WIP-Sal/Wage/Benefits
Long Description: Software WIP-Sal/Wage/Benefits

**Account: 19822**

Effective Date: 2014-12-01
Description: Software WIP-Professional Fees
Long Description: Software WIP-Professional Fees
Account : 19823
Effective Date : 2014-12-01
Description : Software WIP-Movable Equipment
Long Description : Software WIP-Movable Equipment

Account : 19824
Effective Date : 2014-12-01
Description : Software WIP - Licenses
Long Description : Software WIP - Licenses

Account : 19825
Effective Date : 2014-12-01
Description : Software WIP - Maintenance
Long Description : Software WIP - Maintenance

Account : 19826
Effective Date : 2014-12-01
Description : Software WIP - Other Costs
Long Description : Software WIP - Other Costs

Account : 19880
Effective Date : 2016-04-01
Description : Accum Deprec-Software > 5M
Long Description :

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-IntangLeaseBldg&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 SftwrLicnse

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**

Effective Date : 1900-01-01

Description : A/P-Contractor Retention

Long Description :

---

**Account : 20200**
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

Long Description :

**Account : 22942**

Effective Date : 1900-01-01
<table>
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<tr>
<th>Account: 22944</th>
<th>Description: Compensatory Time Liability</th>
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<tr>
<th>Account: 22946</th>
<th>Description: Vacation Liability-Noncurrent</th>
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<td>Effective Date: 2001-07-19</td>
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<tr>
<th>Account: 22950</th>
<th>Description: Vacation Leave Assessment Liab</th>
<th>Long Description:</th>
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<tbody>
<tr>
<td>Effective Date: 2021-05-01</td>
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<thead>
<tr>
<th>Account: 22951</th>
<th>Description: Employer Assessmt Liab to UCRP</th>
<th>Long Description:</th>
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<tbody>
<tr>
<td>Effective Date: 2021-05-01</td>
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<table>
<thead>
<tr>
<th>Account: 22960</th>
<th>Description: Employer Liability to UC RHBP</th>
<th>Long Description:</th>
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</thead>
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<td>Effective Date: 2021-05-01</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Account: 22961</th>
<th>Description: Employer Liability to UC Retiree Health Benefit Plan-UC</th>
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</thead>
<tbody>
<tr>
<td>Effective Date: 2021-05-01</td>
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</table>
Account: 23000

Effective Date: 1900-01-01

Description: Ticket Sale Deposits

Account: 23001

Effective Date: 1900-01-01

Description: Key Deposits

Account: 23003

Effective Date: 1900-01-01

Description: Other Registration Deposits

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.
Account : 23011
Effective Date : 1900-01-01
Description : GAEL Liability
Long Description :

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).

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 :

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
**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**
<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
<th>Long Description</th>
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<tbody>
<tr>
<td>23412</td>
<td>Effective Date: 2004-05-01</td>
<td>Procurement Card Clearing-US Bank VISA. &quot;Holding&quot; account for procurement card charges until cleared by posting the charges with departmental chart strings from the staging table.</td>
</tr>
<tr>
<td>23413</td>
<td>Effective Date: 2022-12-01</td>
<td>BFS PO/AP Suspense</td>
</tr>
<tr>
<td>23415</td>
<td>Effective Date: 2012-02-01</td>
<td>Travel Clearing (Connexxus) for failed chartstring distributions.</td>
</tr>
<tr>
<td>23416</td>
<td>Effective Date: 2010-09-01</td>
<td>BFS Procard Clearing</td>
</tr>
<tr>
<td>23418</td>
<td>Effective Date: 2011-12-01</td>
<td>BFS Customer Payment Clearing</td>
</tr>
</tbody>
</table>
**Account : 23419**

Effective Date : 2018-04-01

Description : BFS AR Clearing

Long Description : Account will function as the suspense account for invalid chartstring errors in BFS AR module. Acct will replace 23420 - CARS-BFS Clearing.

---

**Account : 23425**

Effective Date : 2004-11-01

Description : LT Loans Cash Receipts Clrng

Long Description :

---

**Account : 23426**

Effective Date : 2004-11-01

Description : LT Loans Unapplied/Refund Clrg

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
Description: Interfund/Interunit Fin Ctrl
Long Description:

**Account: 23503**

Effective Date: 2015-09-01
Description: AR Open Credit Balancing
Long Description: 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.

**Account: 23510**

Effective Date: 2005-07-01
Description: UCM Financial Control (Merced)
Long Description: UC Merced Financial Control

**Account: 23520**

Effective Date: 2004-02-01
Description: UCSF Financial Control
Long Description:

**Account: 23530**

Effective Date: 2004-02-01
Description: UCD Financial Control
Long Description:

**Account: 23540**

Effective Date: 2004-02-01
Description: UCLA Financial Control
Long Description:
Account : 23550
Effective Date : 2004-02-01
Description : UCR Financial Control
Long Description :

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

Account : 23570
Effective Date : 2004-02-01
Description : UCSC 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 :
<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
<th>Long Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>23610</td>
<td>Mortg &amp; Other Borrowing - Curr</td>
<td></td>
</tr>
<tr>
<td>23620</td>
<td>Financed Purchases-Current</td>
<td></td>
</tr>
<tr>
<td>23640</td>
<td>Lease Obligation- Current</td>
<td>Lease liability account (current portion) per GASB 87 lease accounting.</td>
</tr>
<tr>
<td>23641</td>
<td>Software License Liab - Curr</td>
<td>Software subscription liability account (current portion) per GASB 96 software accounting.</td>
</tr>
<tr>
<td>23700</td>
<td>Debt Interest Liability-Cur.</td>
<td>Debt Interest Liability - Current Liability</td>
</tr>
<tr>
<td>23930</td>
<td>Deferred Inflow - SCA</td>
<td>Deferred Inflow - SCA</td>
</tr>
<tr>
<td>Account</td>
<td>Description</td>
<td>Long Description</td>
</tr>
<tr>
<td>---------</td>
<td>-------------</td>
<td>------------------</td>
</tr>
<tr>
<td>23940</td>
<td>Deferred Inflow - Leases</td>
<td>Deferred Inflows per GASB 87 lease accounting.</td>
</tr>
<tr>
<td>24000</td>
<td>General Agency Funds</td>
<td></td>
</tr>
<tr>
<td>24010</td>
<td>Financial Aid Agency Funds</td>
<td></td>
</tr>
<tr>
<td>25400</td>
<td>Financed Purchases-Long Term</td>
<td></td>
</tr>
<tr>
<td>25430</td>
<td>Lease Obligation- Long-Term</td>
<td>Lease liability account (long term portion) per GASB 87 lease accounting.</td>
</tr>
</tbody>
</table>
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
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
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 : 34009**
Effective Date : 1900-01-01
Description : Other (Current/Loan)
Long Description : Can be used to transfer between loan and current funds. Account balance must be zero.

**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
Long Description : State Agreements - ICR

**Account : 34200**

Effective Date : 2004-06-01
Description : Transfers To/From E-OP
Account : 34201
Effective Date : 1900-01-01
Description : Transfers To/From M
Long Description :

Account : 34202
Effective Date : 1900-01-01
Description : Transfers To/From San Francisc
Long Description :

Account : 34203
Effective Date : 1900-01-01
Description : Transfers To/From Davis
Long Description :

Account : 34204
Effective Date : 1900-01-01
Description : Transfers To/From Los Angeles
Long Description :

Account : 34205
Effective Date : 1900-01-01
Description : Transfers To/From Riverside
Long Description :

Account : 34206
Effective Date : 1900-01-01
Description : Transfers To/From San Diego
Account : 34207
Effective Date : 1900-01-01
Description : Transfers To/From Santa Cruz

Account : 34208
Effective Date : 1900-01-01
Description : Transfers To/From Santa Barbar

Account : 34209
Effective Date : 1900-01-01
Description : Transfers To/From Irvine

Account : 34211
Effective Date : 2005-07-01
Description : Transfers To/From Merced

Account : 34212
Effective Date : 2013-04-01
Description : Transfers To/From BU J0000
Long Description : Transfers To/From BU J0000

Account : 34291
Effective Date : 2006-01-01
Description : Net Adj within a Minor Fd Grp
<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
<th>Effective Date</th>
<th>Long Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>39000</td>
<td>Budget Fund Balance</td>
<td>2002-08-01</td>
<td>Transfers within the same minor fund group Used with all funds as of FY02-03</td>
</tr>
<tr>
<td>40026</td>
<td>NR Supp Tuition UG</td>
<td>2017-07-01</td>
<td>NR Supp Tuition UG For Non-Res Supp Tuition - Undergrad, Gross (OP AGC conversion effective 07/01/2017)</td>
</tr>
<tr>
<td>40027</td>
<td>NR Supp Tuition G Acad</td>
<td>2017-07-01</td>
<td>Non-Res Supp Tuition - Grad Academic, Gross For OP AGC conversion effective 07/01/2017</td>
</tr>
<tr>
<td>40028</td>
<td>NR Supp Tuition G Prof</td>
<td>2017-07-01</td>
<td>Non-Resident Supp Tuition - Grad Prof, Gross For OP AGC conversion effective 07/01/2017</td>
</tr>
<tr>
<td>40060</td>
<td>NRST UG Exempt</td>
<td>2017-07-01</td>
<td>Non-Res Supp Tuition - Undergrad, Gross For OP AGC conversion effective 07/01/2017</td>
</tr>
<tr>
<td>40061</td>
<td></td>
<td>2017-07-01</td>
<td></td>
</tr>
</tbody>
</table>
Account: NRST G Acad Exempt
Description: Non-Res Supp Tuition - Grad Academic, Gross For OP AGC conversion effective 07/01/2017
Account: NRST G Prof Exempt
Description: Non-Resident Supp Tuition - Grad Prof, Gross For OP AGC conversion effective 07/01/2017
Account: Application for Admission
Description: Application for Admission For UCOP AGC conversion effective 07/01/2017
Account: Student Services Fee
Description: Student Services Fee For OP AGC conversion effective 07/01/2017
Account: Tuition-UG
Description: Tuition - Undergraduate For OP AGC conversion effective 07/01/2017
Account: Tuition-GR-Acad
Description: Tuition - Graduate Academic For OP AGC conversion effective 07/01/2017
Account: 40062
Effective Date: 2017-07-01
Account: 40103
Effective Date: 2017-07-01
Account: 40204
Effective Date: 2017-07-01
Account: 40314
Effective Date: 2017-07-01
Account: 40315
Effective Date: 2017-07-01
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 Autority 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 - Unrestricted
Long Description : UCBF Endow Income - Unrestricted

**Account : 44003**

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

**Account : 44004**

Effective Date : 2012-07-01
### Account: 44010
**Effective Date:** 1900-01-01  
**Description:** Private Gifts-Restricted  
**Long Description:** Private Gifts-Pledges for current use, previously recorded in account 44010-Private Gifts-Restricted

### 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  
**Description:** UCBF Other - Restricted  
**Long Description:** UCBF Other - Restricted

### Account: 44015
**Effective Date:** 2012-07-01
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
<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
<th>Long Description</th>
<th>Effective Date</th>
</tr>
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<tbody>
<tr>
<td>45990</td>
<td>Contract &amp; Grants-Contra-BD</td>
<td>Contract &amp; Grants-Contra-BD</td>
<td>2014-04-01</td>
</tr>
<tr>
<td>45991</td>
<td>C&amp;G Intercampus Subaward Rev</td>
<td>C&amp;G Intercampus Subaward Rev</td>
<td>2014-04-01</td>
</tr>
<tr>
<td>45992</td>
<td>C&amp;G Intrcmps Sbwrd Dir-Contra</td>
<td>C&amp;G Intrcmps Sbwrd Dir-Contra</td>
<td>2014-01-01</td>
</tr>
<tr>
<td>45993</td>
<td>C&amp;G Intrcmps Subaward Indirect</td>
<td>C&amp;G Intrcmps Subaward Indirect</td>
<td>2014-04-01</td>
</tr>
<tr>
<td>46010</td>
<td>Publication Sales</td>
<td></td>
<td>1900-01-01</td>
</tr>
<tr>
<td>46020</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
**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**
<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
<th>Long Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>46080</td>
<td>Analytical/Testing Services</td>
<td></td>
</tr>
<tr>
<td>46090</td>
<td>Library Services</td>
<td></td>
</tr>
<tr>
<td>46110</td>
<td>Clinic Medical Services</td>
<td>Clinic medical services primarily at the Optometry clinics and the Psychology clinic.</td>
</tr>
<tr>
<td>46120</td>
<td>Royalties/License Fees</td>
<td></td>
</tr>
<tr>
<td>46130</td>
<td>Rental of Real Prop-Educ Activ</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Document Management Fee</td>
<td>Document Management Fee, approved by Chancellor Birgeneau effective Fall 2011, to consolidates eleven different transaction fees into a single, one-time fee.</td>
</tr>
</tbody>
</table>
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
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 Activit
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 Activ
Long Description: Media Revenues-Auxiliary Activities

Account: 47090

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

Account: 47100
<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
<th>Long Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>47110</td>
<td>Camp Fees</td>
<td></td>
</tr>
<tr>
<td>47120</td>
<td>Parking Revenues-UC Related</td>
<td></td>
</tr>
<tr>
<td>47130</td>
<td>Parking Revenues-General Public</td>
<td></td>
</tr>
<tr>
<td>47130</td>
<td>Special Event Fees</td>
<td></td>
</tr>
<tr>
<td>47900</td>
<td>Rental of Real Property-Aux</td>
<td></td>
</tr>
<tr>
<td>47920</td>
<td>Contra Rev AFC-Aux Enterprises</td>
<td>Contra Revenue AFC-Auxiliary Enterprises</td>
</tr>
<tr>
<td>47980</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
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**

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

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 Revenue
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.

**Account : 48126**
Effective Date : 2002-02-01
Description : Student Health Services
Long Description: 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).

**Account: 48127**

Effective Date: 2002-03-14

Description: Work Study Revenue-Surcharge

Long Description: 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.

**Account: 48128**

Effective Date: 2004-01-01

Description: RS-Student Memberships

Long Description: Recreational Sports - UC Student Semester Memberships.

**Account: 48129**

Effective Date: 2004-01-01

Description: RS-Non-Edu Class/Course Fees

Long Description: Recreational Sports - Non-educational class/course fees for CalFit, Cal Adventures.

**Account: 48130**

Effective Date: 2004-01-01

Description: RS-Tournament Entry Fees

Long Description: Recreational Sports - Tournament entry fees for Sports Clubs & Martial Arts, Golden Bear Gymnastics meets fees.

**Account: 48131**

Effective Date: 2004-01-01

Description: RS-Sports Club Dues


**Account: 48132**
<table>
<thead>
<tr>
<th>Account : 48133</th>
</tr>
</thead>
<tbody>
<tr>
<td>Effective Date : 2004-01-01</td>
</tr>
<tr>
<td>Description : RS-Camp Enrollment Fees</td>
</tr>
<tr>
<td>Long Description : Recreational Sports - Strawberry Canyon camp enrollment fees.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Account : 48134</th>
</tr>
</thead>
<tbody>
<tr>
<td>Effective Date : 2004-08-01</td>
</tr>
<tr>
<td>Description : RS-Retail Food Sales</td>
</tr>
<tr>
<td>Long Description : Recreational Sports - RSF Pro Shop retail food sales and Strawberry Canyon vending machine sales.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Account : 48135</th>
</tr>
</thead>
<tbody>
<tr>
<td>Effective Date : 2005-01-01</td>
</tr>
<tr>
<td>Description : Misc Cash Adj-Over/Short</td>
</tr>
<tr>
<td>Long Description :</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Account : 48136</th>
</tr>
</thead>
<tbody>
<tr>
<td>Effective Date : 2005-01-28</td>
</tr>
<tr>
<td>Description : Convenience Fee</td>
</tr>
<tr>
<td>Long Description : Convenience Fee for payments made through e-Bill and collected by Sallie Mae. $0.50 per transaction. Requested by Billing &amp; Payment Services.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Account : 48137</th>
</tr>
</thead>
<tbody>
<tr>
<td>Effective Date : 2015-04-01</td>
</tr>
<tr>
<td>Description : Incentive Fee</td>
</tr>
<tr>
<td>Long Description : Incentive Fee account is used for incentives received from vendors, including the incentives from the Inbound Freight program.</td>
</tr>
<tr>
<td>Account</td>
</tr>
<tr>
<td>---------</td>
</tr>
<tr>
<td>48140</td>
</tr>
<tr>
<td>48141</td>
</tr>
<tr>
<td>48142</td>
</tr>
<tr>
<td>48170</td>
</tr>
<tr>
<td>48180</td>
</tr>
<tr>
<td>48190</td>
</tr>
<tr>
<td>Account</td>
</tr>
<tr>
<td>---------</td>
</tr>
<tr>
<td>48194</td>
</tr>
<tr>
<td>48197</td>
</tr>
<tr>
<td>48198</td>
</tr>
<tr>
<td>48200</td>
</tr>
<tr>
<td>48220</td>
</tr>
<tr>
<td>48230</td>
</tr>
</tbody>
</table>
**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 July 12, 2010, regarding Federal Pell Grant Revenue Reporting Change

**Account : 49200**

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

**Account : 49210**
Effective Date: 2001-07-01
Description: STIP Investment Income
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 : Disp C/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
<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
<th>Long Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>49313</td>
<td>Disp C/A-Orig Cost-Gen Impvrmt</td>
<td>Disposal of Capital Assets-Original Cost-General Improvement</td>
</tr>
<tr>
<td>49314</td>
<td>Disp C/A-OrigCost-Software &gt; 10M</td>
<td>Disposal of Capital Assets-Original Cost-Software &gt; 10M</td>
</tr>
<tr>
<td>49315</td>
<td>Disp C/A-OrigCost-Software &lt; 10M</td>
<td>Disposal of Capital Assets-Original Cost-Software &lt; 10M</td>
</tr>
<tr>
<td>49316</td>
<td>Disp C/A-Orig Cost-Equipment</td>
<td>Disposal of Capital Assets-Original Cost-Equipment</td>
</tr>
<tr>
<td>49317</td>
<td>Disp C/A-Orig Cost-Intangibles</td>
<td>Disposal of Capital Assets-Original Cost-Intangibles</td>
</tr>
<tr>
<td>49318</td>
<td>Disp C/A-Orig Cost-Infrastruct</td>
<td>Disposal of Capital Assets-Original Cost-Infrastruct</td>
</tr>
<tr>
<td>Account</td>
<td>Description</td>
<td>Effective Date</td>
</tr>
<tr>
<td>---------</td>
<td>-------------</td>
<td>----------------</td>
</tr>
<tr>
<td>49319</td>
<td>Disp C/A-OrigCost-Spec Collect</td>
<td>2001-12-01</td>
</tr>
<tr>
<td>49321</td>
<td>Disp C/A-Acc Dep-Building</td>
<td>2001-12-01</td>
</tr>
<tr>
<td>49323</td>
<td>Disp C/A-Acc Dep-Gen Improvmt</td>
<td>2001-12-01</td>
</tr>
<tr>
<td>49324</td>
<td>Disp C/A-Acc Dep-Software &gt; 10M</td>
<td>2001-12-01</td>
</tr>
<tr>
<td>49325</td>
<td>Disp C/A-Acc Dep-Software &lt; 10M</td>
<td>2001-12-01</td>
</tr>
<tr>
<td>49326</td>
<td>Disp C/A-Acc Dep-Equipment</td>
<td>2001-12-01</td>
</tr>
</tbody>
</table>
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.
<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
<th>Long Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>49504</td>
<td>Lease Revenue</td>
<td>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.</td>
</tr>
<tr>
<td>49505</td>
<td>Lease Interest income</td>
<td>Account used to record lease interest revenue to central chartstrings, per GASB 87. Account is not assessed AFC.</td>
</tr>
<tr>
<td>49550</td>
<td>Oth Misc Nonoperating Revenue</td>
<td></td>
</tr>
<tr>
<td>49551</td>
<td>Amortization of Defer Rev-SPWB</td>
<td>Amortization of Deferred Revenue-SPWB</td>
</tr>
<tr>
<td>49556</td>
<td>Service Concession Arrangement</td>
<td></td>
</tr>
<tr>
<td>49570</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
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**

Effective Date : 2001-07-01
Description : Capital-Other Revenues
Long Description :

**Account : 49916**

Effective Date : 2001-07-01
Description : Capital-Other Expenses
Long Description :

**Account : 49917**

Effective Date : 2007-01-01
Description : Capital State Grants
Long Description : State Grants for Capital Purposes

**Account : 49918**

Effective Date : 2012-06-01
Description : Other Deductions-Misc-SPWB
Long Description : Other Deductions-Misc-SPWB, mapped to UCOP TC 2995, for Unexpended Plant funds

**Account : 49920**

Effective Date : 2001-12-01
Description : Capital Gifts-Real Estate
Long Description : Capital Gifts-Real Estate

**Account : 49921**

Effective Date : 2001-12-01
Description : Capital Gifts-Buldg & Struct
Long Description : Capital Gifts-Buildings & Structures
Account : 49922
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
Effective Date: 2001-12-01
Description: Capital Gifts-Lib Rare Bks&Col
Long Description: Capital Gifts-Library Rare Books & Rare Collection

Account: 49929
Effective Date: 2001-12-01
Description: Capital Gifts-Intangibles
Long Description: Capital Gifts-Intangibles

Account: 49930
Effective Date: 2001-12-01
Description: Capital Gifts-Infrastructure
Long Description: Capital Gifts-Infrastructure

Account: 49931
Effective Date: 2001-12-01
Description: Capital Gifts-Special Collect
Long Description: Capital Gifts-Special Collections

Account: 49932
Effective Date: 2008-03-01
Description: Capital Gifts-Pledges
Long Description: Capital Gifts-Pledges for capital projects, previously recorded in account 49910-Capital Gifts & Grants

Account: 49933
Effective Date: 2012-07-01
Description: UCBF Capital Gifts
Long Description : UCBF Capital Gifts

**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

**Account: 49945**

Effective Date: 2001-12-01
Description: Capital Othr Rev-Software < 10M
Long Description: Capital Other Revenues-Software < 10M

**Account: 49946**

Effective Date: 2001-12-01
Description: Capital Othr Rev-Equipment
Long Description: Capital Other Revenues-Equipment

**Account: 49947**

Effective Date: 2001-12-01
Description: Capital Othr Rev-Lib Mtl & Col
Long Description: Capital Other Revenues-Library Material & Collections

**Account: 49948**

Effective Date: 2001-12-01
Description: Cap Othr Rev-Lib Rare Bks&Col
Long Description: Capital Other Revenues-Library Rare Books & Collections

**Account: 49949**

Effective Date: 2001-12-01
Description: Capital Othr Rev-Intangibles
Long Description: Capital Other Revenues-Intangibles

**Account: 49950**

Effective Date: 2001-12-01
Description: Cap Othr Rev-Infrastructure
Account: 49951
Effective Date: 2001-12-01
Description: Cap Othr Rev-Spec Collections
Long Description: Capital Other Revenues-Special Collections

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

Account: 51200
Effective Date: 2019-03-01
Description: Staff Salaries & Wages
Account: 51300
Effective Date: 2022-09-01
Description: Gross Salary Accrual
Long Description: Gross Salary Accrual

Account: 52000
Effective Date: 1900-01-01
Description: BUDSUM Other Employee Compen
Long Description:

Account: 52010
Effective Date: 2001-11-07
Description: Vacation Accrual
Long Description: Vacation - for use by central payroll & central accounting only

Account: 52011
Effective Date: 2005-07-01
Description: Vacation Assessment
Long Description: Vacation assessment expense for central office use only. (Re Vacation Leave Liability program, formerly in account 53930

Account: 52012
Effective Date: 2005-07-01
Description: Vacation Gross Reduction/Usag
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**
<table>
<thead>
<tr>
<th>Account : 53080</th>
</tr>
</thead>
<tbody>
<tr>
<td>Effective Date : 2019-01-01</td>
</tr>
<tr>
<td>Description : Benefit Assessment - Limited</td>
</tr>
<tr>
<td>Long Description : Benefit Assessment - Limited, effective for composite benefit program FY 2013-14.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Account : 53085</th>
</tr>
</thead>
<tbody>
<tr>
<td>Effective Date : 2019-12-01</td>
</tr>
<tr>
<td>Description : Benefit Assessment - No Eligibility</td>
</tr>
<tr>
<td>Long Description : Benefit Assessment - No Eligibility</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Account : 53086</th>
</tr>
</thead>
<tbody>
<tr>
<td>Effective Date : 2019-12-01</td>
</tr>
<tr>
<td>Description : Benefit Assessment - Student</td>
</tr>
<tr>
<td>Long Description : Benefit Assessment - Student</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Account : 53090</th>
</tr>
</thead>
<tbody>
<tr>
<td>Effective Date : 2019-01-01</td>
</tr>
<tr>
<td>Description : Benefit Assessment - Contra</td>
</tr>
<tr>
<td>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.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Account : 53100</th>
</tr>
</thead>
<tbody>
<tr>
<td>Effective Date : 1900-01-01</td>
</tr>
<tr>
<td>Description : OASDI</td>
</tr>
<tr>
<td>Long Description : OASDI - for use by central payroll only</td>
</tr>
</tbody>
</table>
**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
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
Description : Graduate Full Fee Remission
Long Description : Graduate Full Fee Remission - for use by central payroll & central accounting only

Account : 53801
Effective Date: 2001-09-01
Description: Graduate Partial Fee Remission
Long Description: Graduate Partial Fee Remission - for use by central payroll & central accounting only

**Account: 53802**

Effective Date: 1900-01-01
Description: Graduate Nonresident Tuition R
Long Description: Graduate Nonresident Tuition Remission - for use by central payroll & central accounting only

**Account: 53803**

Effective Date: 2008-02-01
Description: U/G Partial Fee Remission
Long Description: Undergraduate Teaching Assistant Partial Fee Remission - for use by departments to process fee remission transactions through DSAS

**Account: 53910**

Effective Date: 1900-01-01
Description: Employee Bnft Trsfr Contra-Exp
Long Description: Employee Benefits Transfers Contra-Exp - for use by central payroll & central accounting only

**Account: 53934**

Effective Date: 2006-06-01
Description: Accrued Ben-Comp Absence-Other
Long Description: Accrued Benefits-Compensated Absences-Other is established for OP Object 8880, part of a new requirement by GASB 16.

**Account: 53940**

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: 54121**

Effective Date: 2001-11-30

Description: Principal of Capital Leases-So

Long Description: Principal portion (including prior years' payments) of a cancelable lease when purchase option is exercised for software. Includes license, upgrade, and maintenance. Used only by central accounting - use with 57321

**Account: 54130**

Effective Date: 2002-06-01

Description: Computer Equipment-Depreciation

Long Description: For Financial Services use only.

**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-Capitalizable

Long Description: Inventorial/capitalizable library and collection materials. Used by central accounting & central library only
<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
<th>Effective Date</th>
<th>Long Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>54212</td>
<td>Office Furniture/Equip = &gt; $5K</td>
<td>2004-07-01</td>
<td>Office furniture/equipment, inventorial equipment has a cost of $5,000 or more, is free-standing and has a useful life &gt; 1 year</td>
</tr>
<tr>
<td>54213</td>
<td>Lib Rare Bks/Rare Bk Coll-Capt</td>
<td>2001-03-23</td>
<td>Library Rare Books and Rare Book Collections to be capitalized</td>
</tr>
<tr>
<td>54214</td>
<td>Special Coll (excl Lib) = &gt; $5K</td>
<td>2004-07-01</td>
<td>Special Collections (excluding Library) to be capitalized</td>
</tr>
<tr>
<td>54215</td>
<td>Fixed Equipment-Capitalized</td>
<td>2001-12-01</td>
<td>Fixed Equipment to be Capitalized</td>
</tr>
<tr>
<td>54216</td>
<td>Sporting Goods/Equip = &gt; $5K</td>
<td>2004-07-01</td>
<td>Sporting Goods/Equip = &gt; $5K</td>
</tr>
<tr>
<td>54217</td>
<td>Lib Acquisition &amp; Processing</td>
<td>2008-07-01</td>
<td>These are expenses paid to library materials acquisitions and processing vendors, including</td>
</tr>
</tbody>
</table>
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 inventorial 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 Improvements-captlzed

Long Description : General Improvements to be capitalized

---

**Account : 54242**

Effective Date : 2012-12-01

Description : Software prjs-captlzed > $5M

Long Description : Software projects to be capitalized > $5M

---

**Account : 54243**

Effective Date : 2015-04-01

Description : Software = > $5K < $5M

Long Description : Software projects to be capitalized = > $5K < $5M

---

**Account : 54244**

Effective Date : 2001-03-23

Description : Infrastructure Assets-captlzed

Long Description : Infrastructure Assets to be capitalized

---

**Account : 54245**

Effective Date : 2001-03-23

Description : Intangible Assets-captlzed

Long Description : Intangible Assets to be capitalized
**Account : 54250**
Effective Date : 2001-07-01
Description : Other Equipment Depreciation
Long Description : For Financial Services use only

**Account : 54251**
Effective Date : 2017-04-01
Description : Depreciation - Departmental
Long Description :

**Account : 54252**
Effective Date : 2017-04-01
Description : Contra Depreciation-Department
Long Description :

**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
Long 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
Description : Fertilizers & Pesticides
Long Description : Fertilizers & Pesticides

Account : 55020
Effective Date : 1900-01-01
Description : Controlled Pharmaceutical Drug
Long Description : Controlled Pharmaceutical Drugs

Account : 55021
Effective Date : 1900-01-01
Description : Other Pharmaceutical Drugs
Long Description : Other Pharmaceutical Drugs

Account : 55022
Effective Date : 1900-01-01
Description : Medical Supplies
Long Description : Medical Supplies, excluding drugs

Account : 55030
Effective Date : 1900-01-01
Description : General Office Supplies
Long Description : General Office Supplies, excluding paper, photographic and computer supplies, furniture
Account : 55031
Effective Date : 1900-01-01
Description : Paper General
Long Description : Paper-excluding forms

Account : 55032
Effective Date : 1900-01-01
Description : Paper-Forms
Long Description : Paper-Forms

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 BdgYr
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

Long Description : Food-Other, for use by housing & dining

**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
<table>
<thead>
<tr>
<th>Account</th>
<th>Effective Date</th>
<th>Description</th>
<th>Long Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>55200</td>
<td>2004-09-01</td>
<td>BUDSUM Comp Equip-Non Inventor</td>
<td></td>
</tr>
<tr>
<td>55201</td>
<td>2004-07-01</td>
<td>Non-inv Equipment-Comp &lt; $200</td>
<td>Non-inventorial Equipment-Computer &lt; $200</td>
</tr>
<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>
</tbody>
</table>
Account: 55302
Effective Date: 2004-07-01
Description: Non-inv Ofc Furniture < $200
Long Description: Non-inventorial Furniture < $200

Account: 55303
Effective Date: 2004-07-01
Description: Non-inv Sporting Goods/Equip < $200
Long Description: Non-inventorial sporting goods & equipment < $200

Account: 55304
Effective Date: 2004-07-01
Description: Non-inv Special Coll < $200
Long Description: Non-inventorial Special Collections < $200

Account: 55309
Effective Date: 2004-07-01
Description: Non-inv Equip-Oth Non-Com < $200
Long Description: Non-inventorial Equipment-Other Non-Computer < $200

Account: 55311
Effective Date: 2011-07-02
Description: Fabricated Equip= > $200 < $1,500
Long Description: Non-inventorial Fabricated Costs = > $200 < $1,500

Account: 55312
Effective Date: 2011-07-02
Description: Office Furniture = > $200 < $1,500
Long Description: Non-inventorial Furniture = > $200 < $1,500
<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
<th>Effective Date</th>
<th>Long Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>55313</td>
<td>SportingGoods/Equip= &gt; $200 &lt; 1,500</td>
<td>2011-07-02</td>
<td>Non-inventorial Sporting Goods and Equipment = &gt; $200 &lt; $1,500</td>
</tr>
<tr>
<td>55314</td>
<td>Special Coll= &gt; $200 &lt; $1,500</td>
<td>2011-07-02</td>
<td>Non-inventorial Special Collections = &gt; $200 &lt; $1,500</td>
</tr>
<tr>
<td>55319</td>
<td>Equip-Oth Non-Com= &gt; $200 &lt; $1,500</td>
<td>2011-07-02</td>
<td>Non-inventorial Equip-Other Non-Computer = &gt; $200 &lt; $1,500</td>
</tr>
<tr>
<td>55321</td>
<td>Fabricated Equip = &gt; $1,500 &lt; $5K</td>
<td>2011-07-02</td>
<td>Non-inventorial Fabricated Costs = &gt; $1,500 &lt; $5,000</td>
</tr>
<tr>
<td>55322</td>
<td>Office Furniture = &gt; $1,500 &lt; $5K</td>
<td>2011-07-02</td>
<td>Non-inventorial Furniture = &gt; $1,500 &lt; $5,000</td>
</tr>
<tr>
<td>55323</td>
<td>Sport Goods/Equip= &gt; $1,500 &lt; $5K</td>
<td>2011-07-02</td>
<td>Non-inventorial Sporting Goods and Equipment = &gt; $1,500 &lt; $5,000</td>
</tr>
</tbody>
</table>
**Account : 55324**

Effective Date : 2011-07-02

Description : Special Coll = > $1,500 < $5K

Long Description : Non-inventorial Special Collection = > $1,500 < $5,000

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**Account : 55329**

Effective Date : 2011-07-02

Description : Equip-Other = > $1,500 < $5K

Long Description : Equip-Other = > $1,500 < $5,000

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**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

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**Account : 56000**

Effective Date : 2017-04-01

Description : BUDSUM Comp Serv & Software

Long Description : 

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**Account : 56010**

Effective Date : 2001-11-07

Description : Computer Hardware Maintenance

Long Description : Computer Hardware Maintenance & Repairs from outside vendors

---

**Account : 56011**

Effective Date : 2014-06-02

Description : Recharge - IT/Voice/Data Svcs

Long Description : Recharge - IT/Voice/Data Services, including system development, hardware & other maintenance
and repairs. For recharge use only

**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  
Description : Software Licenses, Maintenance  
Long Description : Software Licenses, Maintenance

**Account : 56022**

Effective Date : 2004-07-01  
Description : Non-inv Software < $200  
Long Description : Purchased software < $200

**Account : 56023**

Effective Date : 2011-07-02  
Description : Software= > $200 < $1,500
Account : 56024

Effective Date : 2011-07-02

Description : Software = > $1,500 < $5K

Long Description : Software Purchases unit value = > $1,500 < $5,000

Account : 56030

Effective Date : 2014-07-01

Description : Depreciation-Software > 5M

Long Description : Depreciation-Software > 5M-Campus

Account : 56031

Effective Date : 2014-07-01

Description : Depreciation-Software < 5M

Long Description : Depreciation-Software < 5M-Campus

Account : 56100

Effective Date : 1900-01-01

Description : BUDSUM Communications

Long Description :

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
<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
<th>Effective Date</th>
<th>Long Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>56120</td>
<td>Network Installation</td>
<td>2020-07-01</td>
<td>Network installation, Cory Hall for EECS use only</td>
</tr>
<tr>
<td>56121</td>
<td>Network Utilization</td>
<td>1900-01-01</td>
<td>Network Fees, for CNS use only</td>
</tr>
<tr>
<td>56130</td>
<td>Telephone Services</td>
<td>1900-01-01</td>
<td>Telephone &amp; fax, includes recharge</td>
</tr>
<tr>
<td>56190</td>
<td>Misc Communication Svs</td>
<td>1900-01-01</td>
<td>Miscellaneous Communication Services</td>
</tr>
<tr>
<td>56200</td>
<td>BUDSUM Maint Contract &amp; Serv</td>
<td>1900-01-01</td>
<td></td>
</tr>
<tr>
<td>56210</td>
<td>Building Maintenance</td>
<td>1900-01-01</td>
<td></td>
</tr>
</tbody>
</table>
Long Description: Building Maintenance for Physical Resources recharge use only

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: 56310
Effective Date: 2014-06-02
Description : Recharge-Facility Rental & Svc

Long Description : Rental of Space/Facilities On-campus - recharge only

---

**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. Cost of renting and maintaining off-campus space as a performance site. Does not apply to room rental for events, workshop rentals, cylinder 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 campus’ 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

Long Description : Account used to record variable rent expense to central chartstrings, to be included in GASB 87 lease accounting footnote disclosures.

---

**Account : 56320**

Effective Date : 1900-01-01

Description : Rental of Computer Equipment

Long Description : Rental of Computer Equipment not a capital lease
<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
<th>Long Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>56330</td>
<td>Rental of Equipment - Other</td>
<td>Rental of Other Equipment including photocopy equipment, cylinders, machinery, etc</td>
</tr>
<tr>
<td>56331</td>
<td>Rental of Equip - Recharge</td>
<td>Rental of Equipment - Recharge</td>
</tr>
<tr>
<td>56340</td>
<td>Electricity</td>
<td>Electricity</td>
</tr>
<tr>
<td>56341</td>
<td>Water &amp; Sewer</td>
<td>Water &amp; Sewer</td>
</tr>
<tr>
<td>56342</td>
<td>Natural Gas</td>
<td>Natural Gas</td>
</tr>
<tr>
<td>56349</td>
<td>Other Utility Services</td>
<td></td>
</tr>
<tr>
<td>Account</td>
<td>Description</td>
<td>Long Description</td>
</tr>
<tr>
<td>-----------</td>
<td>-------------------------------------------</td>
<td>-----------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>56350</td>
<td>Effective Date: 2001-12-01</td>
<td>Depre-Buildings &amp; Structures</td>
</tr>
<tr>
<td></td>
<td>Description: Depre-Buildings &amp; Structures</td>
<td>Depreciation-Buildings &amp; Structures-Campus</td>
</tr>
<tr>
<td>56351</td>
<td>Effective Date: 2001-12-01</td>
<td>Depre-General Improvement</td>
</tr>
<tr>
<td></td>
<td>Description: Depre-General Improvement</td>
<td>Depreciation-General Improvement-Campus</td>
</tr>
<tr>
<td>56352</td>
<td>Effective Date: 2001-12-01</td>
<td>Depreciation-Infrastructure</td>
</tr>
<tr>
<td></td>
<td>Description: Depreciation-Infrastructure</td>
<td>Depreciation-Infrastructure Assets-Campus</td>
</tr>
<tr>
<td>56353</td>
<td>Effective Date: 2017-10-01</td>
<td>Depre-Bldg &amp; Structures-SCA</td>
</tr>
<tr>
<td></td>
<td>Description: Depre-Bldg &amp; Structures-SCA</td>
<td>Depre-Bldg &amp; Structures-SCA</td>
</tr>
<tr>
<td>56354</td>
<td>Effective Date: 2017-10-01</td>
<td>Depre-Gen Improv-SCA</td>
</tr>
<tr>
<td></td>
<td>Description: Depre-Gen Improv-SCA</td>
<td>Depreciation-General Improvements - Service Concession Arrangements. Due to GASB 60 -</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Accounting and Financial Reporting for SCA.</td>
</tr>
<tr>
<td>56398</td>
<td>Effective Date: 2007-12-01</td>
<td>Contra Rent &amp; Utilities</td>
</tr>
</tbody>
</table>
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: 56413**

Effective Date: 2014-06-02

Description: Recharge-Print/Copy/Publicatio

Long Description: Recharge-Print/Copy/Publication services

**Account: 56420**

Effective Date: 1900-01-01

Description: Library Materials

Long Description: Non-inventorial Library Materials

**Account: 56421**

Effective Date: 2014-06-02
Description : Recharge-Book Binding Services
Long Description : Recharge-Book Binding Services

**Account : 56422**

Effective Date : 2000-07-06

Description : Jrnls/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)

**Account : 56423**

Effective Date : 2000-07-06

Description : Jrnls/Subscriptns: Fed Unchgbl
Long Description : Cost relating to non technical & non business related expenses. Specifically included in this category are country club, civic orgs, social orgs, and community orgs, journals & subscriptions

**Account : 56430**

Effective Date : 1900-01-01

Description : Multimedia Service
Long Description : Multimedia Service including educational TV/AV Service

**Account : 56440**

Effective Date : 2001-12-01

Description : Depre-Library Mtls & Collect
Long Description : Depreciation-Library Materials & Library Collections-Campus

**Account : 56500**

Effective Date : 1900-01-01

Description : BUDSUM Transportation
Long Description :

**Account : 56510**
Effective Date: 1900-01-01
Description: Freight
Long Description: Freight - Transportation of Goods etc.

**Account: 56520**

Effective Date: 1900-01-01
Description: Parking
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
Effective Date : 2013-06-01
Description : Sample Analysis: Radioactive
Long Description : Sample Analysis: Radioactive

Account : 56622
Effective Date : 2013-06-01
Description : Hazardous Waste Trsfr:Chemical
Long Description : Hazardous Waste Transfer/Disposal: Chemical

Account : 56623
Effective Date : 2013-06-01
Description : Hazardous Waste Trsfr:Biohazar
Long Description : Hazardous Waste Transfer/Disposal: Biohazard

Account : 56624
Effective Date : 2013-06-01
Description : Hazardous Waste Trsfr:Radioact
Long Description : Hazardous Waste Transfer/Disposal: Radioactive

Account : 56625
Effective Date : 2013-06-01
Description : Hazardous Waste Labor: Chemica
Account: 56626
Effective Date: 2013-06-01
Description: Hazardous Waste Labor: Biohazard
Long Description: Hazardous Waste Labor: Biohazard

Account: 56627
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
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 : 56640
Effective Date: 2014-06-02

Description: Recharge - Debit Transactions

Long Description: Recharge - Debit Transactions should be used for debt transactions from recharge activities for internal services. The credit side of recharge activity is typically recorded in account 59000 (OC 3900). Corp Accounting (UCOP) required that the debit charges for internal services that used to be coded to OC 7200 should be changed to OC 3905 (Michael Riley's email dated 02/03/2012).

**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 Subjects

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
<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
<th>Long Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>56714</td>
<td>Participant Support-Materials</td>
<td>Participant Support-Materials</td>
</tr>
<tr>
<td></td>
<td>Effective Date: 2013-06-01</td>
<td></td>
</tr>
<tr>
<td>56715</td>
<td>Participant Support-Travel Non-airfare</td>
<td>Participant Support-Travel Non-airfare</td>
</tr>
<tr>
<td></td>
<td>Effective Date: 2016-01-01</td>
<td></td>
</tr>
<tr>
<td>56720</td>
<td>Consultant Fees</td>
<td>Third party consultant fees, does not include on amounts paid through the payroll</td>
</tr>
<tr>
<td></td>
<td>Effective Date: 2013-06-01</td>
<td></td>
</tr>
<tr>
<td>56721</td>
<td>Non-Student or Visiting Scholar Stipends</td>
<td>Non-Student or Visiting Scholar Stipends - does not include post-docs, these should all be paid through payroll</td>
</tr>
<tr>
<td></td>
<td>Effective Date: 2013-06-01</td>
<td></td>
</tr>
<tr>
<td>56722</td>
<td>Sports Officials Fees</td>
<td>Sports Officials Fees</td>
</tr>
<tr>
<td></td>
<td>Effective Date: 2013-06-01</td>
<td></td>
</tr>
<tr>
<td>56723</td>
<td>Account</td>
<td></td>
</tr>
</tbody>
</table>
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

**Account : 56726**

Effective Date : 1900-01-01
Description : Honoraria
Long Description : Honoraria - Other than University employees

**Account : 56727**

Effective Date : 2013-06-01
Description : Off-Campus Work Study Reimburs
Long Description : 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.)

**Account : 56728**

Effective Date : 2013-06-01
Description : Counseling Fees
Long Description : Fees paid to outside counselors
Account : 56729

Effective Date : 2016-05-01

Description : Supplier-Provided Services

Long Description : Supplier-Provided Services is used for purchased services from outside (non-UC) entities if there is no more specific existing expense account available.

Account : 56731

Effective Date : 2017-04-01

Description : Post Doc Other Medical Reimbur

Long Description : 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.

Account : 57000

Effective Date : 2017-04-01

Description : BUDSUM Conf-Mtgs-Traing-Events

Long Description :

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
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 & Entertainm

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.
<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
<th>Long Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>57210</td>
<td>BUDSUM Travel Domestic</td>
<td></td>
</tr>
<tr>
<td>57211</td>
<td>In-State Travel - Air Fare</td>
<td>In-State Travel-Airfare</td>
</tr>
<tr>
<td>57212</td>
<td>Out-of-State Travel - Air Fare</td>
<td>Out-of-State Travel-Airfare</td>
</tr>
<tr>
<td>57213</td>
<td>In-State Travel - Non Air Fare</td>
<td>In-State Travel-Except Airfare</td>
</tr>
<tr>
<td>57214</td>
<td>Out-of-State Travel - Non-Air</td>
<td>Out-of-State Travel-Except Airfare</td>
</tr>
<tr>
<td>57215</td>
<td>Domestic Travel Fees</td>
<td>Travel fees. For use by Travel dept. only</td>
</tr>
</tbody>
</table>
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
Long Description : 

**Account : 57305**
Effective Date : 2001-07-01
Description : Reserve for Bad Debts-Loans
Long Description : 

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

**Account : 57310**
Effective Date : 2003-01-01
Description : General & Empl Liability Insur
Long Description : FOR CENTRAL USE ONLY - General and Employment Practice Insurance Expense
<table>
<thead>
<tr>
<th>Account</th>
<th>Effective Date</th>
<th>Description</th>
<th>Long Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>57311</td>
<td>2001-11-07</td>
<td>Student Health Insurance</td>
<td>Medical Services</td>
</tr>
<tr>
<td>57312</td>
<td>1900-01-01</td>
<td>Other Insurance</td>
<td>Other insurance not covered specific accounts</td>
</tr>
<tr>
<td>57313</td>
<td>2002-06-01</td>
<td>Medical Malpractice Insurance</td>
<td>To record charges received from OP via financial control</td>
</tr>
<tr>
<td>57314</td>
<td>2003-01-01</td>
<td>Auto Liability Insurance Exp</td>
<td>FOR CENTRAL USE ONLY - Auto liability insurance expense recharged from Fleet Services</td>
</tr>
<tr>
<td>57317</td>
<td>2013-08-01</td>
<td>Contra-GSHIP Reimb for Service</td>
<td>Contra-GSHIP Reimb for Service</td>
</tr>
<tr>
<td>57318</td>
<td>2013-08-01</td>
<td>Contra-USHIP Reimb for Service</td>
<td>Contra-USHIP Reimb for Service</td>
</tr>
</tbody>
</table>
**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

Long Description : Installment Purchase Contract Interest

---

**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.
<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
<th>Effective Date</th>
<th>Long Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>57331</td>
<td>Damage/Grievance Awds/Sttlmts</td>
<td>2016-01-01</td>
<td>Damage and grievance Awards and Settlements</td>
</tr>
<tr>
<td>57332</td>
<td>Cost of Other Legal Proceeding</td>
<td>1900-01-01</td>
<td>Cost of defense and prosecution of criminal and civil proceedings, claims, appeals, and patent infringement.</td>
</tr>
<tr>
<td>57334</td>
<td>Greenhouse Gas Cap-and-Trade</td>
<td>2012-09-01</td>
<td>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).</td>
</tr>
<tr>
<td>57335</td>
<td>Govt Regulatory Fees</td>
<td>2016-01-01</td>
<td>Govt Regulatory Fees</td>
</tr>
<tr>
<td>57340</td>
<td>Medical Coverage Reimbursement</td>
<td>2016-01-01</td>
<td>Medical Coverage Reimbursement</td>
</tr>
<tr>
<td>57341</td>
<td></td>
<td>2022-09-01</td>
<td></td>
</tr>
</tbody>
</table>
Description : Amortization-Intangibles

Long Description : Amortization-Intangible Assets-Campus

**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.
<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
<th>Long Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>57350</td>
<td>Non-student Appreciation/Award</td>
<td>Non-student Appreciation and Recognition Awards, does not include service awards.</td>
</tr>
<tr>
<td>57351</td>
<td>Donations &amp; Contributions</td>
<td>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.</td>
</tr>
<tr>
<td>57352</td>
<td>Memberships:Fed Chrgbl</td>
<td>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</td>
</tr>
<tr>
<td>57353</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>57354</td>
<td>Tournament Registration/Entry</td>
<td>Tournament Registration/Entry Fees</td>
</tr>
<tr>
<td>57355</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Description : Royalties
Long Description : Payments to inventors for royalties on patents

Account : 57358
Effective Date : 2016-01-01
Description : Fund Raising Contra Expense
Long Description : Fund Raising Contra Expense - for certain fund raising-related receipts as contra expenditures only

Account : 57360
Effective Date : 2017-04-01
Description : Agency Fund Cash Receipts
Long Description : 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

Account : 57361
Effective Date : 2017-04-01
Description : Agency AFC Charges
Long Description : Agency fund Administrative Full Costing charges

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: 57372

Effective Date: 2016-01-01

Description: BPI Rebates - Contra Expense

Long Description: The Berkeley Procurement Initiative (BPI) Rebates - Contra Expense

---

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 Inst

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)
<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
<th>Long Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>57379</td>
<td>Pymt of Int-Taxable CP</td>
<td>Payment of Interest-Taxable Commercial Paper (TC 2274)</td>
</tr>
<tr>
<td>57381</td>
<td>Pymt of Int Bank Loans Other</td>
<td></td>
</tr>
<tr>
<td>57382</td>
<td>Paymt of Int Finance Purchases</td>
<td></td>
</tr>
<tr>
<td>57383</td>
<td>Pymt of Int State Cap Lease Ot</td>
<td></td>
</tr>
<tr>
<td>57384</td>
<td>Pymt of Int St Enrgy Eff Bonds</td>
<td></td>
</tr>
<tr>
<td>57388</td>
<td>Amortization of Deferred Costs</td>
<td></td>
</tr>
</tbody>
</table>
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 undergraduate 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.

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.

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.

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.

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.

---

**Account : 57450**

Effective Date : 2016-05-01

Description : Student Appreciation/Awards

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

---

**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.

**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.)

**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

**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 - Building & Structure

**Account : 57512**

Effective Date : 2005-04-01
<table>
<thead>
<tr>
<th>Description</th>
<th>Long Description</th>
<th>Account</th>
<th>Effective Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Impr Orig Cost-Software &lt; 10M</td>
<td>Impairment of Capital Assets-Orig Cost - Software &lt; 10M</td>
<td>57516</td>
<td>2005-04-01</td>
</tr>
<tr>
<td>Impr Orig Cost Equipment</td>
<td>Impairment of Capital Assets-Orig Cost - Equipment</td>
<td>57517</td>
<td>2005-04-01</td>
</tr>
</tbody>
</table>
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 & Clle
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: 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 : 57820

Effective Date : 2017-04-01
Description : C&G Intercampus Exp-UCSF

Long Description : C&G Intercampus Exp-UCSF

Account : 57821

Effective Date : 2017-04-01
Description : C&G Intercampus Cont-Exp-UCSF

Long Description : C&G Intercampus Contra-Exp-UCSF
<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
<th>Long Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>57830</td>
<td>C&amp;G Intercampus Exp-UCD</td>
<td>C&amp;G Intercampus Exp-UCD</td>
</tr>
<tr>
<td>57831</td>
<td>C&amp;G Intercampus Cont-Exp UCD</td>
<td>C&amp;G Intercampus Contra-Exp-UCD</td>
</tr>
<tr>
<td>57840</td>
<td>C&amp;G Intercampus Exp-UCLA</td>
<td>C&amp;G Intercampus Exp-UCLA</td>
</tr>
<tr>
<td>57841</td>
<td>C&amp;G Intercampus Cont-Exp-UCLA</td>
<td>C&amp;G Intercampus Contra-Exp-UCLA</td>
</tr>
<tr>
<td>57850</td>
<td>C&amp;G Intercampus Exp-UCR</td>
<td>C&amp;G Intercampus Exp-UCR</td>
</tr>
<tr>
<td>57851</td>
<td>C&amp;G Intercampus Cont-Exp-UCR</td>
<td>C&amp;G Intercampus Cont-Exp-UCR</td>
</tr>
</tbody>
</table>
Account : 57860
Effective Date : 2017-04-01
Description : C&G Intercampus Exp-UCSD
Long Description : C&G Intercampus Exp-UCSD

Account : 57861
Effective Date : 2017-04-01
Description : C&G Intercampus Cont-Exp-UCSD
Long Description : C&G Intercampus Contra-Exp-UCSD

Account : 57870
Effective Date : 2017-04-01
Description : C&G Intercampus Exp-UCSC
Long Description : C&G Intercampus Exp-UCSC

Account : 57871
Effective Date : 2017-04-01
Description : C&G Intercampus Cont-Exp-UCSC
Long Description : C&G Intercampus Contra-Exp-UCSC

Account : 57880
Effective Date : 2017-04-01
Description : C&G Intercampus Exp-UCSB
Long Description : C&G Intercampus Exp-UCSB

Account : 57881
Effective Date : 2017-04-01
Description : C&G Intercampus Cont-Exp-UCSB
Account : **57890**

Effective Date : 2017-04-01

Description : C&G Intercampus Exp-UCI

Long Description : C&G Intercampus Exp-UCI

---

Account : **57891**

Effective Date : 2017-04-01

Description : C&G Intercampus Cont-Exp-UCI

Long Description : C&G Intercampus Contra-Exp-UCI

---

Account : **57895**

Effective Date : 2017-04-01

Description : C&G Intercampus Exp-UCMerced

Long Description : C&G Intercampus Exp-UC Merced

---

Account : **57896**

Effective Date : 2017-04-01

Description : C&G Intercampus Cont-Exp-UCMer

Long Description : C&G Intercampus Contra-Exp-UC Merced

---

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:

**Account: 58001**

Effective Date: 2017-04-01

Description: BUDSUM Unallocated

Long Description: Unallocated Cost

**Account: 58010**

Effective Date: 2017-04-01

Description: BUDSUM Direct Cost

Long Description: Direct Cost

**Account: 58011**
Effective Date: 1901-01-01
Description: BUDSUM Indirect Cost
Long Description: Indirect Cost

Account: 58012
Effective Date: 2016-11-01
Description: BUDSUM Salaries/Wages-Academic
Long Description: Salaries and Wages - Academic

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

Long 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
Long Description :

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
Long Description :

Account : 60140
Effective Date : 1900-01-01
Description : Staff Upgrading & Downgrading
Long Description :

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

Account : 60160
Effective Date : 1900-01-01
Description : Staff Equity Adjustments
Long Description :
<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>60210</td>
<td>Employee Benefits</td>
</tr>
<tr>
<td>60230</td>
<td>Partial-Full Grad Std Fee Rems</td>
</tr>
<tr>
<td>60305</td>
<td>Budget Reductions</td>
</tr>
<tr>
<td>60310</td>
<td>Budget Reductions-Offset</td>
</tr>
<tr>
<td>60315</td>
<td>Budgetary Savings</td>
</tr>
<tr>
<td>60320</td>
<td>Campus Long-term Debt</td>
</tr>
</tbody>
</table>
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
Description : Non-Salary Inflat Adj/Price In
Long Description :

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
<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>60360</td>
<td>Undesig Purpose Reserves</td>
</tr>
<tr>
<td>60365</td>
<td>Other Designated Purpose Resv</td>
</tr>
<tr>
<td>60370</td>
<td>Unrestricted Misc Income</td>
</tr>
<tr>
<td>60375</td>
<td>VCAC Reserves</td>
</tr>
<tr>
<td>60415</td>
<td>Instruc Equipment Replacement</td>
</tr>
<tr>
<td>60420</td>
<td>Increased Enroll-Dept Support</td>
</tr>
</tbody>
</table>
**Account : 60510**
Effective Date : 1900-01-01
Description : Restricted Endowment Inc

**Account : 60515**
Effective Date : 1900-01-01
Description : Unrestricted Endowment Inc

**Account : 60520**
Effective Date : 1900-01-01
Description : Unrestricted Gifts

**Account : 60525**
Effective Date : 1900-01-01
Description : Restricted Gifts

**Account : 60605**
Effective Date : 2017-04-01
Description : 3rd Party Cost Share-Prov
Long Description : 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.

**Account : 60900**
Effective Date : 2016-05-01
Description : Staffing List Value - Academic

Long Description : Staffing List Value - Academic 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.

Account : 60910

Effective Date : 2016-05-01

Description : Staffing List Value - Staff

Long Description : 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.

Account : 60980

Effective Date : 2016-05-01

Description : Staffing List Value - Contra

Long Description : 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.

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
Long Description : 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
**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.

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**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
Long Description : Summer Session & UNEX revenue sharing. For use by those offices, only.

Account : 73120
Effective Date : 2017-04-01
Description : Academic/Research Awards
Long Description : Various awards by campus cmtes/ofcs including COR, URAP, etc. For use by those offices, only.

Account : 73130
Effective Date : 2017-04-01
Description : Personnel Awards & Training
Long Description : Various HR-related awards and training funding. For use by those offices, only.

Account : 73140
Effective Date : 2017-04-01
Description : Work-study Funding
Account : 73150
Effective Date : 2017-04-01
Description : Gift Fee Distribution
Long Description : UREL distribution of gift fee to VC/Deans. For use by those offices, only.

Account : 73201
Effective Date : 2017-04-01
Description : InterDiv - Initial Transfers
Long Description : Baseline distribution of resources belonging to a division to a unit outside their division (formerly permbudg)

Account : 73205
Effective Date : 2017-04-01
Description : InterDiv - Vice-Chane 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
<table>
<thead>
<tr>
<th>Description</th>
<th>Long Description</th>
<th>Account</th>
<th>Effective Date</th>
<th>Description</th>
<th>Long Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Div - Personnel Actions</td>
<td>Transfers related to personnel actions by salary provision administrators (optional)</td>
<td>74180</td>
<td>2017-04-01</td>
<td>Div - Sweeps/Withdrawals</td>
<td>Dean/AVC withdrawals including assessments, cuts, and year-end sweeps</td>
</tr>
<tr>
<td>Div - Sweeps/Withdrawals</td>
<td></td>
<td>74195</td>
<td>2017-04-01</td>
<td>Div - Other Dean/AVC Support</td>
<td>Other support from Dean/AVC to their unit.</td>
</tr>
<tr>
<td>Div - Other Dean/AVC Support</td>
<td></td>
<td>74295</td>
<td>2017-04-01</td>
<td>Div - Other Internal Xfr</td>
<td>For use by any unit to transfer resources to/from another unit within their division (but outside their department)</td>
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<tr>
<td>Div - Other Internal Xfr</td>
<td></td>
<td>75101</td>
<td>2017-04-01</td>
<td>Dept - Initial Transfers</td>
<td>Baseline distribution of resources belonging to dept head within their dept (formerly permbudg of non-central funds)</td>
</tr>
<tr>
<td>Dept - Initial Transfers</td>
<td></td>
<td>75195</td>
<td>2017-04-01</td>
<td>Dept - Other Internal Xfr</td>
<td>For local changes to the internal org, chartfield1, or chartfield2 within dept</td>
</tr>
<tr>
<td>Dept - Other Internal Xfr</td>
<td></td>
<td>81110</td>
<td>2017-04-01</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
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

Long Description : Account is used for transfers of equipment with UCD. AWS report uses detail at equipment transfer account level to ensure all account activity across locations nets to zero.

Account : 82104

Effective Date : 2022-07-01

Description : Transfer Equipment fr/to UCLA

Long Description : 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.

Account : 82105

Effective Date : 2022-07-01

Description : Transfer Equipment fr/to UCR

Long Description : 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.

Account : 82106
Effective Date: 2022-07-01

Description: Transfer Equipment fr/to UCSD

Long Description: 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.

**Account: 82107**

Effective Date: 2022-07-01

Description: Transfer Equipment fr/to UCSC

Long Description: 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.

**Account: 82108**

Effective Date: 2022-07-01

Description: Transfer Equipment fr/to UCSB

Long Description: 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.

**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**

Effective Date : 2022-07-01

Description : Transfer A/D-Equip fr/to UCSD

Long Description : 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.

**Account : 82507**

Effective Date : 2022-07-01

Description : Transfer A/D-Equip fr/to UCSC

Long Description : 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.

**Account : 82508**

Effective Date : 2022-07-01

Description : Transfer A/D-Equip fr/to UCSB
Long Description: 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.

**Account: 82509**

Effective Date: 2022-07-01

Description: Transfer A/D-Equip fr/to UCI

Long Description: 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.

**Account: 82510**

Effective Date: 2022-07-01

Description: Transfer A/D-Equip fr/to UCM

Long Description: 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.

**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 : Cptlztn 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
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.
<table>
<thead>
<tr>
<th>Account</th>
<th>Effective Date</th>
<th>Description</th>
<th>Long Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>87001</td>
<td>2022-07-01</td>
<td>Capital Gifts&amp;Grants-Land</td>
<td>Account is used to record revenue related to non cash gift/grant of land. Account is required for the UCOP Fixed Asset Rollforward report.</td>
</tr>
<tr>
<td>87003</td>
<td>2022-07-01</td>
<td>Capital Gifts&amp;Grants-Buildings</td>
<td>Account is used to record revenue related to non cash gift/grant of buildings &amp; improvements. Account is required for the UCOP Fixed Asset Rollforward report.</td>
</tr>
<tr>
<td>87004</td>
<td>2022-07-01</td>
<td>Capital Gifts&amp;Grants-Equipment</td>
<td>Account is used to record revenue related to non cash gift/grant of equipment. Account is required for the UCOP Fixed Asset Rollforward report.</td>
</tr>
<tr>
<td>87008</td>
<td>2022-07-01</td>
<td>Cap Gifts&amp;Grants-Library&amp;Coll</td>
<td>Account is used to record revenue related to non cash gift/grant of library &amp; collections. Account is required for the UCOP Fixed Asset Rollforward report.</td>
</tr>
<tr>
<td>87009</td>
<td>2022-07-01</td>
<td>Cap Gifts&amp;Grants-Special Coll</td>
<td>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.</td>
</tr>
<tr>
<td>92402</td>
<td>2022-07-01</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Account</td>
<td>Effective Date</td>
<td>Description</td>
<td>Long Description</td>
</tr>
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</tr>
<tr>
<td>92403</td>
<td>2022-07-01</td>
<td>C&amp;G Subaward revenue Fm UCSF</td>
<td>Contract &amp; Grant Subaward revenue, awarded from UCSF</td>
</tr>
<tr>
<td>92404</td>
<td>2022-07-01</td>
<td>C&amp;G Subaward revenue Fm UCD</td>
<td>Contract &amp; Grant Subaward revenue, awarded from UCD</td>
</tr>
<tr>
<td>92405</td>
<td>2022-07-01</td>
<td>C&amp;G Subaward revenue Fm UCLA</td>
<td>Contract &amp; Grant Subaward revenue, awarded from UCLA</td>
</tr>
<tr>
<td>92406</td>
<td>2022-07-01</td>
<td>C&amp;G Subaward revenue Fm UCR</td>
<td>Contract &amp; Grant Subaward revenue, awarded from UCR</td>
</tr>
<tr>
<td>92407</td>
<td>2022-07-01</td>
<td>C&amp;G Subaward revenue Fm UCSD</td>
<td>Contract &amp; Grant Subaward revenue, awarded from UCSD</td>
</tr>
<tr>
<td>92408</td>
<td>2022-07-01</td>
<td>C&amp;G Subaward revenue Fm UCSC</td>
<td>Contract &amp; Grant Subaward revenue, awarded from UCSC</td>
</tr>
<tr>
<td>Account</td>
<td>Description</td>
<td>Long Description</td>
<td></td>
</tr>
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<td></td>
</tr>
<tr>
<td>92409</td>
<td>C&amp;G Subaward revenue Fm UCSB</td>
<td>Contract &amp; Grant Subaward revenue, awarded from UCSB</td>
<td></td>
</tr>
<tr>
<td>92410</td>
<td>C&amp;G Subaward revenue Fm UCI</td>
<td>Contract &amp; Grant Subaward revenue, awarded from UCI</td>
<td></td>
</tr>
<tr>
<td>92411</td>
<td>C&amp;G Subaward revenue Fm UCM</td>
<td>Contract &amp; Grant Subaward revenue, awarded from UCM</td>
<td></td>
</tr>
<tr>
<td>92412</td>
<td>C&amp;G Subaward revenue Fm UCOP</td>
<td>Contract &amp; Grant Subaward revenue, awarded from UCOP</td>
<td></td>
</tr>
<tr>
<td>92502</td>
<td>C&amp;G Subaward expense - UCSF</td>
<td>Contract &amp; Grant Subaward expense, awarded to UCSF</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Description</th>
<th>Long Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>92503</td>
<td></td>
</tr>
</tbody>
</table>

Account : 92409
Effective Date : 2022-07-01

Account : 92410
Effective Date : 2022-07-01

Account : 92411
Effective Date : 2022-07-01

Account : 92412
Effective Date : 2022-07-01

Account : 92502
Effective Date : 2022-07-01

Account : 92503
<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
<th>Long Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>92504</td>
<td>C&amp;G Subaward expense - UCD</td>
<td>Contract &amp; Grant Subaward expense, awarded to UCD.</td>
</tr>
<tr>
<td>92505</td>
<td>C&amp;G Subaward expense - UCLA</td>
<td>Contract &amp; Grant Subaward expense, awarded to UCLA.</td>
</tr>
<tr>
<td>92506</td>
<td>C&amp;G Subaward expense - UCR</td>
<td>Contract &amp; Grant Subaward expense, awarded to UCR.</td>
</tr>
<tr>
<td>92507</td>
<td>C&amp;G Subaward expense - UCSD</td>
<td>Contract &amp; Grant Subaward expense, awarded to UCSD.</td>
</tr>
<tr>
<td>92508</td>
<td>C&amp;G Subaward expense - UCSC</td>
<td>Contract &amp; Grant Subaward expense, awarded to UCSC.</td>
</tr>
<tr>
<td>92509</td>
<td>C&amp;G Subaward expense - UCSB</td>
<td>Contract &amp; Grant Subaward expense, awarded to UCSB.</td>
</tr>
<tr>
<td>Account</td>
<td>Description</td>
<td>Long Description</td>
</tr>
<tr>
<td>---------</td>
<td>--------------------------------------------------</td>
<td>-----------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>92510</td>
<td>C&amp;G Subaward expense - UCI</td>
<td>Contract &amp; Grant Subaward expense, awarded to UCI.</td>
</tr>
<tr>
<td>92511</td>
<td>C&amp;G Subaward expense - UCM</td>
<td>Contract &amp; Grant Subaward expense, awarded to UCM.</td>
</tr>
<tr>
<td>92512</td>
<td>C&amp;G Subaward expense - ANR</td>
<td>Contract &amp; Grant Subaward expense, awarded to Agriculture &amp; Natural Resources units at other campuses.</td>
</tr>
<tr>
<td>94000</td>
<td>Other UCOP Revenue Transfers</td>
<td>This is a revenue-operating account to record other operating revenue transfers from UCOP.</td>
</tr>
<tr>
<td>94100</td>
<td>STIP Distribution</td>
<td>This is a revenue-non operating account to record short term investment pool income from UCOP, recorded by Controller's office.</td>
</tr>
</tbody>
</table>
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 UCOP, recorded by University Relations.

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
<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>95000</td>
<td>To record intercampus transfer of student application fees revenue between UCB and UCOP.</td>
</tr>
<tr>
<td>95010</td>
<td>To record legal support allocation from UCOP - OGC recharge.</td>
</tr>
<tr>
<td>95020</td>
<td>To record UCOP legal allocation- external fees and settlements (specific matter) - allocated by OGC.</td>
</tr>
<tr>
<td>95030</td>
<td>To record UCOP insurance allocation (BSAS / GAEL).</td>
</tr>
<tr>
<td>95040</td>
<td>To record UCOP assessment fee, recorded by Controller's office. Account must be used with fund 69080.</td>
</tr>
<tr>
<td>95050</td>
<td></td>
</tr>
</tbody>
</table>
Effective Date: 2022-07-01
Description: Other UCOP Exp Allocations
Long Description: To record other UCOP expense allocations - operating.

**Account: 98002**

Effective Date: 2022-07-01
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**

Effective Date : 2022-07-01
Description : Intercampus Recharge Dr. UCSB
Long Description : To record intercampus recharge expenses from UC Santa Barbara, and funding transfers to UCSB.

**Account : 98009**

Effective Date : 2022-07-01
Description : Intercampus Recharge Dr. UCI
Long Description : To record intercampus recharge expenses from UC Irvine, and funding transfers to UCI.

**Account : 98010**

Effective Date : 2022-07-01
Description : Intercampus Recharge Dr. UCM
Long Description : To record intercampus recharge expenses from UC Merced, and funding transfers to UCM.

**Account : 98011**

Effective Date : 2022-07-01
Description : Intercampus Recharge Dr. UCOP
Long Description : To record intercampus recharge expenses from UC Office of the President, and funding transfers to UCOP.

**Account : 98012**

Effective Date : 2022-07-01
Description : Intercampus Recharge Dr. ANR
Long Description : To record intercampus recharge expenses from Agriculture & Natural Resources units at other campuses, and funding transfers to ANR units at other campuses.
Account : 98502
Effective Date : 2022-07-01
Description : Intercampus Recharge Cr. UCSF
Long Description : To transfer expenses to UC San Francisco.

Account : 98503
Effective Date : 2022-07-01
Description : Intercampus Recharge Cr. UCD
Long Description : To transfer expenses to UC Davis.

Account : 98504
Effective Date : 2022-07-01
Description : Intercampus Recharge Cr. UCLA
Long Description : To transfer expenses to UC Los Angeles.

Account : 98505
Effective Date : 2022-07-01
Description : Intercampus Recharge Cr. UCR
Long Description : To transfer expenses to UC Riverside.

Account : 98506
Effective Date : 2022-07-01
Description : Intercampus Recharge Cr. UCSD
Long Description : To transfer expenses to UC San Diego.

Account : 98507
Effective Date : 2022-07-01
Description : Intercampus Recharge Cr. UCSC
Long Description : To transfer expenses to UC Santa Cruz.
<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
<th>Long Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>98508</td>
<td>Intercampus Recharge Cr. UCSB</td>
<td>To transfer expenses to UC Santa Barbara.</td>
</tr>
<tr>
<td>98509</td>
<td>Intercampus Recharge Cr. UCI</td>
<td>To transfer expenses to UC Irvine.</td>
</tr>
<tr>
<td>98510</td>
<td>Intercampus Recharge Cr. UCM</td>
<td>To transfer expenses to UC Merced.</td>
</tr>
<tr>
<td>98511</td>
<td>Intercampus Recharge Cr. UCOP</td>
<td>To transfer expenses to UC Office of the President.</td>
</tr>
<tr>
<td>98512</td>
<td>Intercampus Recharge Cr. ANR</td>
<td>To transfer expenses to Agriculture &amp; Natural Resources units at other campuses.</td>
</tr>
<tr>
<td>98998</td>
<td>Intercampus Contra IDC Rchrgs</td>
<td>To record intercampus transactions exempt from IDC assessment and originally booked to a 9xxxx</td>
</tr>
</tbody>
</table>
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 * * * * * * * * * * * *