

Budget Example

PI:
 AGENCY: NSF
 OR rec#
 TITLE:

					Year 1	Year 2	Year 3	Total
					09/01/18 08/31/19	09/01/19 08/31/20	09/01/20 08/31/21	09/01/18 08/31/21
SALARIES	5482	MONTHS	% TIME					
PRINCIPAL INVESTIGATOR -								
Summer Salary								
	\$17,396 /monthly	Professor A/	0.5	100%	\$8,698			
	\$17,917 /monthly		0.5	100%		\$8,959		
	\$19,378 /monthly		0.5	100%			\$9,689	
					\$8,698	\$8,959	\$9,689	\$27,346
GRADUATE STUDENT RESEARCHER - STEP IX- TBN								
	\$6,091 /monthly	1	6	50%	\$18,274			
sum	\$6,091 /monthly	1	3	50%	\$9,137			
	\$6,274 /monthly	1	6	50%		\$18,822		
sum	\$6,274 /monthly	1	3	50%		\$9,411		
	\$6,462 /monthly	1	6	50%			\$19,387	
sum	\$6,462 /monthly	1	3	50%			\$9,694	
					\$27,411	\$28,234	\$29,081	\$84,726
Salaries Subtotal					\$36,109	\$37,192	\$38,770	\$112,072
FRINGE BENEFITS								
PI Benefits Summer								
Base Sum:	\$8,698			12.80%	\$1,113			
Base Sum:	\$8,959			12.80%		\$1,147		
Base Sum:	\$9,689			12.80%			\$1,240	
					\$1,113	\$1,147	\$1,240	\$3,500
GSR Benefits @ 1% of eligible salary (academic yr.)								
Base Sum:	\$18,274			1.00%	\$183			
Base Sum:	\$18,822			1.00%		\$188		
Base Sum:	\$19,387			1.00%			\$194	
					\$183	\$188	\$194	\$565
GSR Benefits @ 3.1% of eligible salary (summer)								
Base Sum:	\$9,137			3.10%	\$283			
Base Sum:	\$9,411			3.10%		\$292		
Base Sum:	\$9,694			3.10%			\$301	
					\$283	\$292	\$301	\$876
Graduate Student Health Insurance Benefits								
9% increase each acad year								
	\$1,197 /qtr	2			\$2,394			
	\$1,292 /qtr	2				\$2,584		
	\$1,396 /qtr	2					\$2,792	
					\$2,394	\$2,584	\$2,792	\$7,770
Graduate Student Tuition and Fee Remission for in-state students								
3.5% increase each acad year								
	\$4,636 /qtr	2			\$9,272			
	\$4,752 /qtr	2				\$9,504		
	\$4,871 /qtr	2					\$9,742	
					\$9,272	\$9,504	\$9,742	\$28,518
Tuition, Fees & Health Insurance Subtotal					\$11,666	\$12,088	\$12,534	\$36,288
Benefits Subtotal					\$13,245	\$13,715	\$14,269	\$41,229
Salaries and Benefits Total					\$49,354	\$50,907	\$53,038	\$153,301
EQUIPMENT								
Arbitalry WaveForm Generator, Plug in card						\$7,000		
					\$0	\$7,000	\$0	\$7,000

SUB 2 TOTAL

SUB 6 TOTAL

SUB 2 & 6 TOTAL

SUB 4 TOTAL

PI: Ania Jayich
 AGENCY: NSF
 OR rec#
 TITLE: Quantum Chiral Networks

				Year 1	Year 2	Year 3	Total
				09/01/18 08/31/19	09/01/19 08/31/20	09/01/20 08/31/21	09/01/18 08/31/21
TRAVEL SUB 5							
PI and Grad Student to attend one conference a year							
Domestic Conference:							
		# of days	# of people				
air	\$350		1	\$0	\$0	\$350	
meal	\$50	4	1	\$0	\$0	\$200	
hotel	\$100	4	1	\$0	\$0	\$400	
registration	\$300		1	\$0	\$0	\$300	
				\$0	\$0	\$1,250	\$1,250
Grad Student to travel to Stanford to collaborate							
		# of days	# of people				
car	\$300		1	\$300	\$300	\$0	
meal	\$0	5	1	\$0	\$0	\$0	
hotel	\$0	5	1	\$0	\$0	\$0	
				\$300	\$300	\$0	\$600
Total Travel				\$300	\$300	\$1,250	\$1,850
SUPPLIES & OTHER DIRECT COSTS SUB 3							
All recharges are at UCSB-approved rates							
Cleanroom costs for fabricating nano opto mechanical structures				\$6,345	\$2,792	\$4,713	\$13,850
Laboratory equipment (optics, mirrors, lenses, RF cables, etc)				\$2,000	\$1,000	\$1,000	\$4,000
Diamond supplies, irradiation costs, polishing, slicing				\$5,000	\$1,000	\$2,000	\$8,000
Publication Costs				\$0	\$0	\$1,000	\$1,000
				\$13,345	\$4,792	\$8,713	\$26,849
Sub-Total UCSB Non-Payroll Costs				\$13,645	\$12,092	\$9,963	\$35,700
Sub-Total UCSB				\$62,999	\$62,999	\$63,001	\$189,000
SUB CONTRACTS SUB 7							
Maryland				\$88,293	\$90,000	\$90,000	\$268,293
Stanford				\$60,000	\$60,000	\$60,000	\$180,000
TOTAL DIRECT COSTS				\$211,292	\$212,999	\$213,001	\$637,293
INDIRECT COSTS SUB Y							
53.5%** of Modified Total Direct Costs							
Base sum:	\$101,333	53.50%		\$54,213			
Base sum:	\$43,911	53.50%			\$23,492		
Base sum:	\$50,467	53.50%				\$27,000	
Indirect Costs Subtotal				\$54,213	\$23,492	\$27,000	\$104,706
TOTAL COSTS				\$265,505	\$236,493	\$240,001	\$741,999

TOTAL SUB 5

TOTAL SUB 3

TOTAL
 448,293 SUB 7

TOTAL DIRECT
 (SUBS 2-7)

TOTAL SUB Y

TOTAL REQUESTED FROM NSF \$741,999

** This is the DHHS negotiated, pre-determined on-campus rate for research projects covering the period July 1, 2014 through June 30, 2015. The rate thereafter is provisional.

TOTAL Award Budget

EMF Award Letter to Dept

UNIVERSITY OF CALIFORNIA, SANTA BARBARA ACCOUNTING AND FINANCIAL SERVICES EXTRAMURAL FUND ACCOUNTING

TO : [REDACTED]
DEPT: PHYS

REPORT DATE: 10/08/2018
RECORD NO : 20180719

The University has received an Award which names you as the Principal Investigator:

AGENCY: National Science Foundation-NSF
NUMBER: 1820938
AMOUNT: 741,999
EFFECTIVE DATES: 09/15/2018 - 08/31/2021

Expenditures or commitments are not allowed prior to the effective date shown above without prior authorization. The award has been allocated to the following sub-accounts. These allocations together with the related expenditures will appear on the GL060, General Ledger of Expenditures.

	<u>SUB-ACCOUNT NAME</u>	<u>ACCOUNT NUMBERS</u>	<u>AMOUNT</u>
CR:	General Assistance	8 - 444063-21403 -2	112,072
	Employee Benefits	8 - 444063-21403 -6	41,229
	GSHIP/GSFR 36,288		
	Supplies & Expense	8 - 444063-21403 -3	26,849
	Equipment & Facilities	8 - 444063-21403 -4	7,000
	Travel	8 - 444063-21403 -5	1,850
	Subaward	8 - 444063-21403 -7	448,293
	Unallocated-Frozen	8 - 444063-21403 -8	0
	Overhead Rate J 53.50 % OT	8 - 444063-21403 -Y	104,706
	Subaward	8 - -21403 -7	0
	Stipends	8 - -21403 -5	0
	Tuition & Fees	8 - -21403 -7	0
		8 - -21403 -	0
		8 - -21403 -	0
		8 - -21403 -	0
		8 - -21403 -	0
		8 - -21403 -	0
		8 - -21403 -	0
		8 - -21403 -	0
DR:	TOTAL AWARDED	8- 221403 -21403 -0	741,999

Responsibility for adherence to the terms (including expiration date) of a contract or grant and budget control in the expenditure of the funds provided, rests with the Principal Investigator. It is also the obligation of the Principal Investigator to obtain funds to cover any expenditures which are deemed unacceptable under the terms of the contract or grant, and to cover expenditures which are in excess of amounts appropriated by the agency.

Third Party (Formally Matching Funds):	0	UC Cash (formally UC Participation):	0
UC In-kind (Formally Cost Share):	0	Non-Cash:	0

Final Accounting Remarks:

Preparer's Remarks:


Tyler Clark, Manager
Extramural Fund Accounting

Please direct Accounting questions pertaining to this award to: Otilia Rodriguez x2855

University of California, Santa Barbara
Business & Financial Services - General Accounting
Object Code Listing

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

Purpose of object codes: This code is used for the natural classification of expenditures by object; i.e., it identifies that which is received in return for the expenditures. It is therefore similar in purpose to the subaccount code; however, the object code provides a more detailed breakdown than the subaccount code. Also, while the subaccount code is used primarily in the preparation and control of budgets, the object code is used to accumulate expenditures for the annual financial report and for special studies of expenditures. Every financial entry to expenditure accounts must have an object code. UC Accounting Manual, A-115-2

updated March 2021 - all updates in blue font

UCSB Object Code	UCSB Object Code Title	UCSB Additional Notes	Commodity Codes
Salaries and Wages			
1000	Academic Wages		
1100	Staff Wages		
1115	Perquisite-Staff		
1200	Sabbatical Leave in Residence		
1300	Sabbatical Leave Not in Residence		
1620	Termination Benefits Expenses-Salaries & Wages-Involuntary		
1700	Compens Earned But Not Paid		
1940	Salary Accrual	B&FS use only	
1960	Compensatory Time Accrual	B&FS use only	
1980	Elimination of Capitalized Salaries & Wages	B&FS use only	
Employee Benefits			
1950	Vacation Accrual	B&FS use only	
2700	Removal & Moving Expense	Also use for moving expenses covered by Purchase Order.	90000000
7400	One MO Earn PD to Dep Dec Eml	One month's earnings paid to dependent of deceased employee	
7500	Payment of UCRS Benefits		
7925	Restoration Plan 415M		
8200	UCRP cash contributions		
8570	Grad Student Health Insurance		
8590	Partial Fee Remission		
8610	UCRS - Phased Retirement		
8640	Grad Student Partial Fee Rem		
8690	UCRP Supplement Assessment -Interest		
8775	Term Ben-Benefits-Involuntary		
8855	Composite Benefits Rate (CBR)		
8880	Accrued Benefits-Comp Absenc		
8930	Leave Accrual		
8931	Vacation Gross Reduction		
8932	Vacation Benefit Reduction		
8940	Benefit Accrual		
8970	Tuition-Full Fee Remission		
8971	Non-Resident Supplemental Tuition Remission	Non-Resident Supplemental Tuition Remission	
Financial Aid and Scholarships			
7216	Participant Support- Undergraduate UCSB students (typically on sub 5 & 7)	Non-financial aid subsistence allowance payments to undergraduates in connection with a sponsored project for the purpose of participating in a research experience program. Budgetary disclosure requirements in 7215 apply. Can be used with a 78xxxx account. This is processed through the Financial Aid office.	

7760	Scholarship Allowance Credit-Undergraduate	
7769	Scholarship Allowance Credit-Graduate	
7770	Undergraduate aid and scholarships	Stipends for undergraduate Scholarships & Fellowships - Cost of subsistence allowances paid under scholarships and fellowships. Includes the cost of scholarship and fellowship payments made to the recipient to cover such costs as tuition, fees, books and living expenses. Includes prizes and awards based on academic achievement and need. Use only with account 78xxxx. Does not include the cost of travel, workshops, conferences, honorarium and other costs associated with training and conference grants. Cannot be used for payroll payments to UCSB students. Salaries for UCSB students must be paid through payroll. This is processed through the Financial Aid office.
7779	Graduate aid and scholarships	Records aid and fellowships paid to graduate academic and professional students. Cost of subsistence allowances paid under scholarships and fellowships. Includes the cost of scholarship and fellowship payments made to the recipient to cover such costs as tuition, fees, books and living expenses. Includes prizes and awards based on academic achievement and need. Use only with account 78xxxx. Does not include the cost of travel, workshops, conferences, honorarium and other costs associated with training and conference grants. Cannot be used for payroll payments to UCSB students. Salaries for UCSB students must be paid through payroll. This is processed through the Financial Aid office.

Supplies

Records costs for supplies and postage. Does not include inventorial equipment, printing services, or recharges - see below. Valid subs - 3, 5, 7.

Health Supplies

8010	Health and Medical Care Materials and Supplies	42000000; 51000000
8125	Non-Inventorial Medical Equipment - less than \$5,000 per unit	42000000

Items for Resale

8001	Raw Food-COS Campus Dining Purchases	Records purchase of food and beverages used in operations or for resale
8002	Bookstore Cost of Goods	Records purchase of bookstore items for resale
8181	UCEN Sales Tax (for recharge sales)	

Office and Administrative Supplies

4400	First Class Mail		83000000
4440	Foreign Mail		
4450	Commercial Courier (Trackable)	FedEx, UPS, DHL, etc.	83000000
4490	Mail Services-Miscellaneous		83000000
8004	Bottled Drinking Water		
8015	Reproduction/Copy Supplies	In-house copier supply costs: toner, fuser, paper, etc. Use 6050 & 6100 for printing from outside sources -- Typically Facilities & Administrative cost	14000000; 44000000; 45000000
8140	Office Supplies	Typically Facilities & Administrative cost	44000000

Physical Plant, Manufacturing, and Furnishing Materials

8105	Non-Inventorial Plant, Industrial, Grounds, Custodial and Household Equipment and Furniture- less than \$5,000 per unit	Including Furniture, Kitchen, Custodial, and Housekeeping Equipment, Mowers and Landscaping Equipment, Engines, Pumps and Valves (non-scientific)	10000000; 20000000; 22000000; 23000000; 26000000; 27000000; 31000000; 40000000; 47000000; 48000000; 52000000; 56000000
8115	Non-Inventorial Motor Vehicles and Boats - less than \$5,000 per unit		24000000; 25000000

Laboratory Supplies

7210	Overhead Exempt Portion of Genomic Arrays		
8020	Laboratory Chemicals - Organic & Inorganic		10000000; 12000000; 41000000
8040	Laboratory Supplies	Records costs of measuring and testing equipment, other lab supplies, and live plant material and supplies, including other protective wear; Use 8120 for Lab equipment less than \$5K	27000000; 41000000
8060	Lab Animals/Feed		10000000

8120	Non-Inventorial Scientific Equipment - less than \$5,000 per unit		31000000; 39000000; 41000000; 43000000
Printed Items and other Classroom Teaching Aides			
6200	Books & Printed Materials	Non-inventorial collections. Records the cost of printed materials for classroom use and other teaching aides, such as maps, models, and materials for demonstrations. Excludes research and lab supplies.	55000000
6210	Reprints	From academic journals/publishers.	55000000
Other Supplies			
8000	Supplies & Materials - Other		10000000; 11000000; 13000000; 14000000; 15000000; 20000000; 21000000; 22000000; 23000000; 24000000; 25000000; 26000000; 27000000; 30000000; 31000000; 32000000; 39000000; 40000000; 43000000; 44000000; 45000000; 46000000; 47000000; 48000000; 49000000; 50000000; 51000000; 52000000; 53000000; 54000000; 55000000; 60000000
8003	Employee Wearing Apparel (non-laboratory)	Uniforms, footwear, protective clothing. Use 8040 for lab wear.	53000000
8006	Other Apparel (Non-Employee)		53000000
8135	Other Non-Inventorial Equipment - less than \$5,000 per unit	Including Art & Musical Instruments, Sports Equipment	21000000; 22000000; 24000000; 30000000; 32000000; 39000000; 40000000; 46000000; 49000000; 54000000; 60000000
8160	Cleaning Supplies		47000000
Elimination of Capitalized Expenses			
8092	Elimination of capitalized supplies and materials	B&FS use only	
9981	Elimination of Capital Equipment	B&FS use only	
9982	Elimination of Capital Expenses - Renewal & Repl	B&FS use only	
Equipment/Expenses to be Capitalized			
9100	Inventorial Computer Equipment - \$5,000 and greater per unit	Including Servers and Networking Equipment	32000000; 43000000
9105	Inventorial Plant, Industrial, Grounds, Custodial and Household Equipment and Furniture- \$5,000 and greater per unit	Including Furniture, Kitchen, Custodial, and Housekeeping Equipment, Mowers and Landscaping Equipment, Engines, Pumps and Valves (non-scientific)	20000000; 23000000; 26000000; 27000000; 31000000; 40000000; 47000000; 48000000; 52000000; 56000000
9115	Inventorial Motor Vehicles and Boats - \$5,000 and greater per unit		24000000; 25000000
9120	Inventorial Scientific Equipment - \$5,000 and greater per unit		31000000; 40000000; 41000000
9125	Inventorial Medical Equipment - \$5,000 and greater per unit		42000000
9130	Inventorial IT accessories and peripherals and Instructional Equipment - \$5,000 and greater per unit	Records costs of Printers, Copiers, Scanners, Projectors, Screens, Speakers, Receivers, and other Audio/Visual equipment > \$5,000	44000000; 45000000; 56000000
9135	Other Inventorial Equipment - \$5,000 and greater per unit	Including Art & Musical Instruments, Sports Equipment	21000000; 22000000; 24000000; 30000000; 32000000; 39000000; 40000000; 46000000; 49000000; 54000000; 60000000
9140	Inventorial Livestock - \$5,000 and greater per unit		10000000
9200	Library - General Collections		55000000
9210	Library - Rare Books & Materials		55000000
9220	Special Collections		55000000

9230	Software - More Than \$5 Million	Software projects to be capitalized (5,000,000 and up)	43000000
9235	Software - Less Than \$5 Million	Software projects to be capitalized (5,000 to 5,000,000) – see 8085	43000000
			13000000; 20000000;
			21000000; 22000000;
			23000000; 24000000;
			26000000; 27000000;
			30000000; 31000000;
			32000000; 39000000;
			40000000; 41000000;
			42000000; 43000000;
			45000000; 46000000;
			54000000;
9610	Fabrication Cost		

Services & Other Operating Expenses

Records costs for services and other operating expenses. Includes IT and communications services, travel and entertainment, facilities & administration, and freight. Does not include postage, subscriptions, memberships (see above) or recharges (see below). Valid subs - 3, 5, 7.

Business, legal, and insurance services

			70000000; 71000000;
			72000000; 76000000;
			77000000; 80000000;
			81000000; 82000000;
			83000000; 84000000;
			86000000; 90000000;
			91000000; 92000000;
			93000000; 95000000
7213	Consultants and other Temporarily Contracted Staff	Records fees paid to management consultants and other temporarily contracted services.	
7214	Secure Document Management & Destruction	Shredding, Physical document or media storage	80000000
7222	Sports Officials Fees		
7223	Payments to Human Subjects	Includes the cost of incentives to survey participants. Must be disclosed in the research protocol--copy attached to payment request.	90000000
7225	Permits/Taxes/Fees	Includes restocking fees	77000000; 92000000
7226	Credit Card Fees		
7227	Bank Fees	wire and bank draft fees	
7229	Employment Visas	Legal expenses, INS fees, and related expenses paid in connection with obtaining temporary or permanent residency status	80000000
7230	Advertising-Federally Allowable	Media costs of advertising for (1) personnel recruitment, (2) procurement of goods or services, (3) disposal of scrap or surplus materials, or (4) purposes necessary to meet the requirements of a sponsored agreement. Must use 7730 for public relations, all other media expenses, promotional items.	82000000
7275	Insurance		84000000
7310	Fingerprinting & Background Checks	Including TB test services	92000000
7324	Recruiting Services		
7394	Security Services	Alarm service, life safety, fire watch, security camera monitoring	72000000; 92000000
7730	Advertising-Unallowable charges to Federal awards	Advertising Including Public Relations & Promotions: Media expenses for all advertising other than expenses identified under 7230. Also include costs of all promotional items and memorabilia, e.g. brochures, t-shirts, etc. Also see 7230.	82000000
7780	Legal Services -Unallowable charges to Federal awards	Attorney's fees, cost of defense and prosecution of legal proceedings, claims, appeals, labor mediation, patent infringements and resulting settlements including gross proceeds paid to attorneys.	80000000
7930	General Liability Insurance	Used for System-wide mandated self-insurance charges. This expense is not allowed on contracts or grants.	
7935	Automobile Insurance	Normally used for campus fleet. Only charge to grant if specifically allowed.	
7950	Medical Malpractice Liability		

Facilities construction, leasing, and maintenance services

Leases and rentals - building

5050	Rental of Space-Off Campus Over 12 Months (charges excluded from overhead)	Rental/lease of space for facilities off-campus over 12 months with approved GASB 87 lease agreement. These types of leases establish a Right Of use Asset (ROA).	80000000
5100	Rental of Space-Off Campus less than 12 Months (charges excluded from overhead)	Rental/lease of space for facilities off-campus less than 12 months. These are considered short-term leases per GASB 87.	80000000; 95000000
5150	Occasional Off-Campus Rentals	Occasional off-campus rentals for classrooms, conference rooms, booths off site. Not to be used for University locations. These are considered out of scope leases per GASB 87.	80000000

Leases and rentals - equipment

5300	Rental of Equipment- less than \$5,000 per unit	Records leasing and rental fees paid on equipment from outside vendors.	80000000; 81000000
------	---	---	--------------------

Repairs & maintenance & pollution remediation

5272	Refuse Disposal	Includes waste removal, i.e. Marborg	76000000
5275	Hazardous Waste Disposal		73000000; 76000000; 77000000
7100	Repairs & Maintenance of Buildings & Building Systems	Records expenses for the repairs and maintenance of facilities and building systems, including related waste removal.	
7125	Construction Related Contracts	FM administered contracts for architectural, engineering and construction services.	
7170	Pollution Remediation Cost		
7260	Repairs and Maintenance of Equipment	Records expenses related to the repairs and maintenance of equipment, and vehicles. Includes related waste removal and fleet upkeep costs such as fuel expense	72000000; 73000000; 77000000; 81000000
7354	Outside Custodial Services	Custodial support services such as laundry, supply delivery services, window cleaning, other specialty cleaning not done by FM.	76000000
7360	Pest Control Services		70000000; 72000000
7391	Water Treatment		77000000; 83000000
7393	Grounds Services	Landscaping services, pond cleaning, bike path cleaning	70000000; 72000000
7396	Environmental Testing Services	For testing water, soil, asbestos, lead, mold, etc...	77000000

Sub-contract Services

7300	3rd Party Costs Excluded from Overhead	Subcontract (KK) expenditures to contracts or grants that are above the \$25,000 limitation for inclusion in the indirect cost calculation. This object code excludes these expenditures from the "Modified Direct Cost Totals" to which the indirect cost rate is applied. The \$25,000 limitation applies to each subcontract. A subcontract is limited to a single third party source and a single activity. Use 7305 for the initial \$25,000 of expenditure.	
7305	3rd Party Costs Included in Overhead	Subcontract (KK) expenditures of \$25,000 or less with single third parties outside the University. Use 7300 for cumulative expenditures in excess of \$25,000.	

IT and Communications Services

4100	Telephone Charges-Variou	Records payments for transmitting correspondence via telecommunication systems, such as telephone services, fax, and mobile communications	
4125	Toll Calls		
4145	Other Data Charges		
4150	Cellular Telephone Charges		83000000
4155	Cable Television, Satellite TV		83000000
7185	Computing/Cloud Services		
8085	Software licenses & maintenance	Records payments for purchasing, installing, and maintaining automatic or electronic data processing equipment, including the purchase of license agreements for computer software whose ownership is retained by a supplier. See 9235 for software >\$5,000	43000000
8100	Non-Inventorial Computers and Network Infrastructure- less than \$5,000 per unit	Records payments for purchasing and maintaining computers, routers, cables, wireless access points, servers, switches, and backbones	32000000; 43000000
8130	Non-Inventorial IT accessories and peripherals and Instructional Equipment - less than \$5,000 per unit	Records costs of Printers, Copiers, Scanners, Projectors, Screens, Speakers, Receivers, and other Audio/Visual equipment	43000000; 44000000; 45000000; 56000000

Medical Services

7740	Medical Services & Patient Care	
------	---------------------------------	--

Travel & Transit

2000	Travel - California	Records domestic reimbursable travel expenses including meals, hotel, airfare, car rental, mileage, and ground transportation within California	90000000
2015	Travel - Participant Support	Must conform to Participant Support rules—see object code 7215. Payments to or on behalf of participants or trainees (but not employees) in connection with sponsored conferences or training projects. Can include items such as stipends, or subsistence allowances, travel allowances, and registration fees paid to or on behalf of participants or trainees, but not employees. Normally excluded from IDC on contracts & grants.	90000000
2900	Travel - Domestic Out of State	For domestic reimbursable travel expenses including meals, hotel, airfare, car rental, mileage, and ground transportation outside of California	90000000
2902	Travel - Foreign	Non-US travel	

Entertainment and Gifts

7470	Student Prizes/Awards -Non-employee gifts (Policy G-42)	Cash awards and prizes for past academic performance. Amounts are tax reportable. If budgeted to account 78xxxx, use 7770	
7471	Miscellaneous Stipends to non-UC students	Used for non UCSB students receiving non-service academic support. Payments to a High school student getting lab research experience. Not used for visiting scholars.	
7710	Donations & Contributions-Non-employee gift (Policy G-42); Unallowable charges to Federal awards	Costs of donations, contributions and gifts, regardless of recipient. Examples include: purchase of flowers or gifts outside of an established employee morale program; purchase of raffle tickets or tickets to events, where the primary purpose is to benefit the selling organization; and contributions to business, technical or professional organizations beyond standard membership fees.	92000000; 94000000
7750	Social and Entertainment expense- Unallowable charges to Federal awards	Social Activities & Entertainment: Costs of alcoholic beverages and social or entertainment events including amusement, diversion, and social activities and any costs directly associated with such costs such as tickets to shows or sports events, meals, lodging, rentals, transportation, and gratuities. Also see 7250	90000000
7751	Employee Non-Cash Awards & Other Gifts (Policy G-41)-Unallowable charges to Federal awards	Costs incurred under Business and Finance Bulletin G-41	54000000; 84000000
7755	Commencement & Convocation Costs- Unallowable charges to Federal awards	Expenses that are directly associated with commencement and convocation functions such as the costs for printing programs, receptions, etc. Costs often need entertainment processing, authorization by Purchase Orders, Catering Contracts, Personal Services Agreements, Rental Contracts, etc.	90000000

Meetings, Training, and Conferences

2100	Conference & Registration Fees	Records fees for attending conferences or training activities; includes fees for symposia, workshops, societal meetings, retreats	90000000
7215	Participant Support-General (Not Valid with Sub 3)	Payments to or on behalf of participants/trainees in connection with a sponsored project for items such as stipends (subsistence allowances), travel allowances, and registration fees in connection with meetings, conferences, symposia or training projects. If support is federally funded, participants cannot receive compensation, either directly or indirectly from other federal sources while participating in the project. Participant support costs must be separately identified in the budget and approved from the sponsoring agency. These charges are excluded from indirect cost if agency policy restricts assessment on participant costs. Guidance on the use of this code should be sought from departmental or Accounting personnel familiar with the particulars of the award in question. See financial aid section of object code listing for payments to UCSB students.	86000000; 90000000
7250	Business meeting expense	Records business meeting including expenditures for meals or light refreshments and related services (e.g., labor charges, room rental, equipment rental, and similar expenditures) incurred in connection with meetings of employees to conduct official University business such as extended training sessions and business meetings	80000000; 90000000
7450	Training Services & Employee Development	Non-IAP expenses; includes webinars. Records expenses for attending training activities	86000000
7900	Honoraria-Non UC Employee	Records payments to non-UC employees for activities including special lectures, concerts, participation in special workshops as a guest speaker or panelist, appraisal of articles submitted to the university press or academic publications, and other speaking engagements.	

Facilities & Administration Costs

3800	Overhead-Contract & Grant	Records Facilities and administration overhead costs & records indirect cost recovery. B&FS use only
3850	Elimination Non-Report Expens	B&FS use only

Other Operating Expenses

3000	Freight	Freight and shipping charges paid by campus - normally outgoing shipping. This is not postage. Should not be used for freight on inventorial items - use 9000 - 9999 series	78000000
6000	Publication Printing Costs		45000000; 55000000; 82000000
6050	Printing and Reproduction Services	Outsourced printing and copying services, except for printing of publications - see object code 6000. Do not use for supplies - see 8015 for copy supplies, 6200/6210 for printed materials.	82000000
7240	Performance Fees & Royalty expense	Speakers, performers who do not meet the honoraria criteria. Royalty payments to performers.	90000000
7220	Memberships & Subscriptions-Federally Allowable	Cost of the institution's membership in business, technical, and professional organizations and cost of subscriptions to periodicals issued by these organizations. Must use 7720 for civic, community, social memberships.	94000000
7398	Bad Debt Expense	B&FS use only	
7580	UCOP Assessment Fee		

7720	Memberships/Subs-Unallowable charges to Federal awards	Cost of membership in any civic or community organizations, country club, social or dining club or organization and the cost of any subscriptions to periodicals issued by these organizations. Also see 7220.	94000000
Utilities			
5205	Utilities maintenance and repair	Records payments to external service providers for maintenance and upkeep of utilities delivery system (for example, steam tunnel maintenance).	72000000
5210	Electricity-Utilities Purchase	Records the cost of Electricity paid to external providers	83000000
5220	Water-Util Purchase	Records the cost of Water paid to external suppliers	83000000
5230	Natural Gas-Utilities Purchase	Records the expense paid by UC for natural gas as part of the NGS program. The Department of General Services (DGS) is a State of California dept from which the University purchases all of its natural gas	83000000
5260	Propane/Butane-Util Purchase		83000000
5270	Sewer	Records the cost of Sewer paid to external suppliers	76000000; 83000000
Other Nonoperating Expense			
7800	Nonoperating Expenses	B&FS use only	
Recharge Sales & Services			
Records costs charged to a department for goods and services provided by another UCSB department (Internal) or another UC campus (Intercampus), and credits for goods and services provided to departments and UC campuses			
Internal Recharge Debits: Records charges to a department for goods and services provided by another department within UCSB			
2016	Travel – Participant Support Debit Recharges	Must conform to Participant Support rules—see object code 7215. Use only for departmental recharge operations.	
2300	University Garage Debit Recharges	Transportation Services recharges only.	
3740	Campus Support Debit Recharges	Recharge DEBIT - Campus Support Services	
3901	Advertising Recharge Debit Recharges	Recharge DEBIT - UCEN Bookstore Gateway	
3902	Social Activity&Ent Debit Recharges	Recharge DEBIT - UCEN Bookstore Gateway	
3903	F&A Utilities Recharge Debit Recharges	Recharge DEBIT - UCEN Bookstore Gateway	
3904	F&A Copy Debit Recharges	Recharge DEBIT - UCEN Bookstore Gateway	
3905	Debit Recharges not specifically identified elsewhere	For use by recharge units to charge campus for goods and services	
3906	F&A Supplies Debit Recharges	Recharge DEBIT - UCEN Bookstore Gateway	
3907	Non-Cash Awards-Gifts Debit Recharges	Recharge DEBIT - UCEN Bookstore Gateway	
4110	Phone Services	Recharge from ETS/Comm Serve	
4111	Two Way Radio Maintenance	Recharge from ETS/Comm Serve	
4120	Local Calls	Recharge from ETS/Comm Serve	
4130	Phone One-Time Charges	Recharge from ETS/Comm Serve	
4135	Other Phone Charges	Includes late charges, and surcharges	
4140	Telecom Recharge Voice Mail	Recharge from ETS/Comm Serve	
4160	Telecom Recharge Technician Labor	Recharge from ETS/Comm Serve	
4165	Telecom Recharge Materials	Recharge from ETS/Comm Serve	
4170	Telecom Recharge Rentals	Recharge from ETS/Comm Serve	
4180	Vendor Maintenance	Recharge from ETS/Comm Serve	
5000	Rental of Space-On Campus	Recharges for space or facilities on campus	
5200	Utility Services-FM Recharge		
5500	Rental of Equip-Interdept	Recharges for equipment	
7150	Building Maintenance Recharge	Repairs, alterations and maintenance recharged through FM interdepartmental work orders.	
7280	Services - Department Recharge	Charges from approved campus recharge units (local and systemwide). Used with code 3900.	
7282	Athletics Recharge-Marketing		
7283	Athletics Recharge-Game Management		
7284	Athletics Recharge-Gfund Raising		
7295	On-Campus Work-Study Surcharge	User department's share of Financial Aid's cost of administration.	
7327	Game Expenses	Announcers, scorekeepers, all other expenses for games	92000000
7455	Extension Tuition		86000000
7610	Computing & DP Services-Administration	Administration (includes system development, maintenance) for use by organized systems units - interdepartmental recharge only.	
8021	Chemicals-Recharged		
8080	Educational TV/AV	Interdepartmental recharges from Instructional Resources	83000000
9600	Fabrication Cost Recharge Debit		

Internal Recharge Credits: Records credits to a department for goods and services provided to another department within UCSB

3900	Credit Recharges not specifically identified elsewhere	Only for credits to the accounts of recharging units - used with sub 9 only.
3910	Credit Recharges Bank Fee Reimbursement/Wires	B&FS use only
3920	Credit Recharges West Campus Rental Reimbursement	
3940	Credit Recharges Campus Support Recharge	
3950	Credit Recharges Tech Infrastructure Recharge	
3960	Credit Recharges Campus Agency	
3982	Athletics Credit Recharges-Marketing	
3983	Athletics Credit Recharge-Game Management	
3984	Athletics Credit Recharge-GFund Raising	
7395	Departmental Recharge Income	