

BFS General Ledger

COA Tree Report

ReportId: UCGLTREE

Run Date Time: 2024-03-23-20.05.04.000000

Report : Chartfield Report

Tree : BFS_ACCOUNT

As of : 2024-03-23

|<-----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

[10009](#) - Cash-BofA-Equity Transfers

[10012](#) - Cash-Disb-WF-Accounts Payable

[10015](#) - Cash-Disb-WF-Emergency Loans

[10018](#) - Cash-Disb-Mellon-A/P-EFT

[10019](#) - Cash-Disb-BofA-Wire/FX

[10020](#) - Cash-Frgn-Bnq de Plyns-Oprtng

[10022](#) - Cash-Frgn-Ntnl BK of Grc-Oprtn

[10023](#) - Cash-Frgn-Ntnl BK of Grc-Svngs

[10034](#) - Cash-Frgn-Chile2-Chilean Pesos

[10032](#) - Cash-Frgn-Chile-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-Std 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 Enterpri

[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

[12331](#) - A/R Private Gifts & Endowments

[12333](#) - A/R Pledges-Noncurrent

[12334](#) - A/R Pledges-Allow for Uncoll-N

[12335](#) - A/R Pledges-Discout-Noncurren

[12350](#) - A/R Agencies

[12351](#) - A/R CS 3rd Party Orgs

[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

[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-Noncurren

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

[16018](#) - N/R Fed Ln-Prin Cncl-Pre-K Stf

[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
[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

[19101](#) - Bldg & Struc - New Increment

[19102](#) - Bldg & Struct - Disposal

[19103](#) - Bldg & Struc-Intercamp Trf Out

[19104](#) - Bldg & Struct-Intercamp Trf In

[19105](#) - Bldg & Struct-Trf/Adj w/i Camp

[19106](#) - Bldg & Struc-Imprmt Book Value

[19107](#) - Bldg & Structure-Cap Int Earn

[19110](#) - Bldg & Structure-SCA

[19111](#) - Bldg & Struc-New Increment-SCA

[19112](#) - Bldg & Struct - Disposal-SCA

[19113](#) - Bldg & Str-Intrcmp Trf Out-SCA

[19114](#) - Bldg & Stru-Intrcmp Trf In-SCA

[19115](#) - Bldg & Str-Trf/Adj w/i Cmp-SCA

[19116](#) - Bldg & Str-Imprmt Bk Value-SCA

[19190](#) - Accum Depreciation - Buildings

[19191](#) - Accum Deprec- Bldg SCA

192XX - General Improvements, Net

19200 - 19299

[19200](#) - General Improvements

[19201](#) - Gen Imprvmt - New Increment

[19202](#) - Gen Imprvmt - Disposal

[19203](#) - Gen Imprv-Intercam Trf Out

[19204](#) - Gen Imprv-Intercam Trf In

[19205](#) - Gen Imprvmt - Trf/Adj w/i Camp

[19206](#) - Gen Improvmt-Imprmt Book Value

[19207](#) - Gen Imprvmt-Cap Int Earnings

[19210](#) - General Improvement-SCA

[19211](#) - Gen Imprvmt-New Increment-SCA

[19212](#) - Gen Imprvmt - Disposal-SCA

[19213](#) - Gen Imprv-Intercam Trf Out-SCA

[19214](#) - Gen Imprv-Intercam Trf In-SCA

[19215](#) - Gen Imprvmt-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

[19547](#) - Infrastructure-Cap Int Earning

[19590](#) - Accum Deprec-Infrastructure

196XX - Libraries & Collections

19600 - 19699

[19600](#) - Library Material & Collections

[19601](#) - Lib Mtrl & Cllet-New Increment

[19602](#) - Lib Mtrl & Cllet-Disposal

[19605](#) - Lib Mtrl & Cllet-Tsf/Adj w/i C

[19610](#) - Lib Rare Bks & Rare Bk Collect

[19620](#) - Special Collections-Excl Lib

[19690](#) - Accum Deprec-Libr Mtl & Collec

197XX - Construction In Progress

19700 - 19799

[19700](#) - CIP-Site Clearance

[19710](#) - CIP-Construction

[19720](#) - CIP-Exterior Utilities

[19730](#) - CIP-Movable Equipment

[19731](#) - CIP-Movable Equip-Cap (Contra)

[19740](#) - CIP-Site Development

[19750](#) - CIP-Consultant Fees

[19760](#) - CIP-Facilities Management

[19770](#) - CIP-Survey/Tests/Plans/Specs

[19780](#) - CIP-Special Items

[19785](#) - CIP-Capitalized Interest Earni

[19790](#) - CIP-Budget

[19791](#) - CIP-Budget-Capitaliza (Contra)

[19795](#) - CIP-General (Summary)

[19796](#) - CIP-General-Capitaliz (Contra)

[19799](#) - CIP-Clearing/Non-capitalizable

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

[19821](#) - Software WIP-Sal/Wage/Benefits

[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

199XX - Intangible Assets

19900 - 19999

[19900](#) - Intangible Assets

[19910](#) - Cap & Trade Credits

[19911](#) - Cap & Trade Credit-Impairment

[19912](#) - Intang Asset-Lease-Land

[19993](#) - Accum Amort-Intang Lease Equip

[19994](#) - Accum Amort-Intang SftwrLicense

[19913](#) - Intang Asset-Lease-Bldg&Impv

[19914](#) - Intang Asset-Lease-Equipment

[19992](#) - Accum Amrt-IntangLeaseBldg&Imp

[19915](#) - Intang Asset-Software License

[19990](#) - Accum Deprec-Intangible Assets

[19991](#) - Accum Amort-Intang Lease Land

LIABILITIES - Liabilities

239XX - Deferred Inflows

23900 - 23999

[23930](#) - Deferred Inflow - SCA

[23940](#) - Deferred Inflow - Leases

20XXX - Accounts Payable

200XX - General Accounts Payable

20000 - 20099

[20000](#) - Accounts Payable-BFS

[20001](#) - Accounts Payable-Sales Tax

[20002](#) - Accounts Payable-BFS-Use Tax

[20009](#) - Accounts Payable-Other

[20010](#) - A/P-Contractor Retention

201XX - Auxillary & Svc Enterprise Pay

20100 - 20199

202XX - CL-A/P-Capital Assets

20200 - 20299

[20200](#) - Capital Asset Accounts Payable

203XX - A/P-Scholarships&Fellowships

20300 - 20399

[20301](#) - BFS A/R Refunds

[20302](#) - A/P CS Refunds

204XX - A/P-Controlled Disb-Payroll

20400 - 20499

205XX - A/P-Controlled Disb-Other

20500 - 20599

[20500](#) - Controlled Disb-Other A/P

21XXX - Due To Other Funds

210XX - Intrafund Payables

21000 - 21099

212XX - Interfund Payables

21200 - 21299

[21200](#) - Interfund Payables

[21210](#) - Investments Interfund Transfrs

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 Liabilitie

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

[22950](#) - Employer Assessmt Liab to UCRP

[22961](#) - Emplyr Cntrb Trsfr to UC RHBP

[22960](#) - Employer Liability 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

[23080](#) - Pollution Remedi Liability

[23090](#) - Other Accrued Liabilities

[23091](#) - Escheatment Liability

231XX - Aux & Svc Ent Dpsts & Other Li

23100 - 23199

[23100](#) - Residence Room Deposits

232XX - General Deferred Revenue

23200 - 23299

[23200](#) - Unearned Revenues-General

[23210](#) - Unearned Revenues-Tuition/Fees

[23250](#) - Unearned Revenues - C&G

233XX - Aux & Svc Ent Deferred Revenue

23300 - 23399

[23300](#) - Unearned Revenues-Aux/Svc Ent

234XX - Clearing Accounts

23400 - 23499

[23406](#) - Federal Express Clearing

[23411](#) - Prcrmnt Card Clearing-US Bank

[23412](#) - BFS PO/AP Suspense

[23413](#) - Travel Clearing (Connexus)

[23415](#) - BFS Procard Clearing

[23416](#) - BFS AR Cash Clearing

[23418](#) - BFS Customer Payment Clearing

[23425](#) - LT Loans Cash Receipts Clrng

[23426](#) - LT Loans Unapplied/Refund Clrg

[23429](#) - E-Check Receipts Clearing

[23433](#) - CS Cash Receipts Clearing

[23440](#) - Fee Remission Clearing

[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

[23471](#) - Misc Receipt COA Error Clrng

[23434](#) - Campus Solutions Clearing

[23461](#) - Payroll Clearing - UC Path

[23470](#) - Misc Receipts Clearing

235XX - Financial Control Accounts

23500 - 23599

[23500](#) - OP Financial Control (UCOP GL)

[23501](#) - OP Financial Control (Loc M)

[23502](#) - Interfund/Interunit Fin Ctrl

[23503](#) - AR Open Credit Balancing

[23510](#) - UCM Financial Control (Merced)

[23520](#) - UCSF Financial Control

[23530](#) - UCD Financial Control

[23540](#) - UCLA Financial Control

[23550](#) - UCR Financial Control

[23560](#) - UCSD Financial Control

[23570](#) - UCSC Financial Control

[23580](#) - UCSB Financial Control

[23590](#) - UCI Financial Control

[23512](#) - ANR Financial Control

236XX - Long Term Debt-Current

23600 - 23699

[23600](#) - Revenue Bonds - Current

[23610](#) - Mortg & Other Borrowing - Curr

[23620](#) - Financed Purchases-Current

[23640](#) - Lease Obligation- Current

[23641](#) - Software License Liab - Curr

237XX - Debt Interest Liability-Curr

23700 - 23799

[23700](#) - Debt Interest Liability-Cur.

[23701](#) - Software Lic Interest Liab-Cur

24XXX - Agency Funds

240XX - General Agency Funds

24000 - 24099

[24000](#) - General Agency Funds

[24010](#) - Financial Aid Agency Funds

241XX - Aux & Svc Ent Agency Funds

24100 - 24199

25XXX - Debt

250XX - Revenue Bonds

25000 - 25099

[25020](#) - NL-LPRB2012H

251XX - Certificates of Participation

25101 - 25199

252XX - Commercial Paper

25200 - 25299

253XX - Mortgages & Other Payables

25300 - 25399

254XX - Capital Lease Obligations

25400 - 25499

[25400](#) - Financed Purchases-Long Term

[25430](#) - Lease Obligation- Long-Term

[25431](#) - Software License Liab-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

[26122](#) - Prin/Int Cncl for Death/Disabi

[26123](#) - Prin/Int Cncl for pre-K Staff

[26124](#) - Prin/Int Cncl for Bankruptcy

[26126](#) - Loans Assigned to Fed Govt

[26128](#) - Fed Ln-Other Costs or Losses

[26125](#) - Prin/Int Cncl Disability-VA

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

31500 - 31599

316XX - Sales & Svcs-Auxiliaries

31600 - 31699

317XX - Expended for Plant Facilities

31700 - 31799

318XX - Other Revenues

31800 - 31899

319XX - Other Additions

31900 - 31999

32XXX - Expenditures and Other Deducti

320XX - Educational and General

32000 - 32099

321XX - Auxiliary Enterprises

32100 - 32199

322XX - Plant Funds Expenditures

32200 - 32299

323XX - Debt Service-Principal

32300 - 32399

324XX - Debt Service-Interest

32400 - 32499

325XX - Plant Disposals/Write-Offs

32500 - 32599

329XX - Other Deductions

32900 - 32999

33XXX - Mandatory Transfers

330XX - Mandatory Fed Loan Match

33000 - 33099

[33000](#) - Fed Ln-Institution Cap Contrib

331XX - Mandatory Principal/Interest

33100 - 33199

34XXX - Nonmandatory Transfers

340XX - Nonmandatory Interfund Transfe

34000 - 34099

341XX - Nonmandatory Intrafund Trsfers

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 Trsfers

34200 - 34299

[34212](#) - Transfers To/From BU J0000

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](#) - SftwrLicense DebtProceedsRecvd

8160X - Mandatory Pricipal/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

[82107](#) - Transfer Equipment fr/to UCSC

824XX - I/C Trsfrs-Accm Depr-RE Assets

82400 - 82499

[82409](#) - Transfer A/D-Buildings btw Loc

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

[82505](#) - Transfer A/D-Equip fr/to UCR

[82506](#) - Transfer A/D-Equip fr/to UCSD

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[82510](#) - Transfer A/D-Equip fr/to UCM

[82511](#) - Transfer A/D-Equip fr/to UCOP

[82512](#) - Transfer A/D-Equip fr/to ANR

829XX - Capitalization Transfers

82900 - 82999

[82900](#) - Capitalization Transfer

[82901](#) - Capitalization Transfer-Land

[82902](#) - Cptlztn Trsf-Infrastructure

[82903](#) - Cptlztn Transfer-Buildings&Imp

[82904](#) - Capitalization Trsf-Equipment

[82905](#) - Cptlztn Trsf-Software > \$5M

[82906](#) - Cptlztn Trsf-Software <= \$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 Trsfers

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: 2024-03-23-20.05.05.000000

Report : Chartfield Report

Tree : BFS_ACCOUNT

As of : 2024-03-23

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

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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

31500 - 31599

316XX - Sales & Svcs-Auxiliaries

31600 - 31699

317XX - Expended for Plant Facilities

31700 - 31799

318XX - Other Revenues

31800 - 31899

319XX - Other Additions

31900 - 31999

32XXX - Expenditures and Other Deducti

320XX - Educational and General

32000 - 32099

321XX - Auxiliary Enterprises

32100 - 32199

322XX - Plant Funds Expenditures

32200 - 32299

323XX - Debt Service-Principal

32300 - 32399

324XX - Debt Service-Interest

32400 - 32499

325XX - Plant Disposals/Write-Offs

32500 - 32599

329XX - Other Deductions

32900 - 32999

33XXX - Mandatory Transfers

330XX - Mandatory Fed Loan Match

33000 - 33099

[33000](#) - Fed Ln-Institution Cap Contrib

331XX - Mandatory Principal/Interest

33100 - 33199

34XXX - Nonmandatory Transfers

340XX - Nonmandatory Interfund Transfe

34000 - 34099

341XX - Nonmandatory Intrafund Trsfirs

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 Trsfirs

34200 - 34299

[34212](#) - Transfers To/From BU J0000

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

[81470](#) - SftwrLicense DebtProceedsRecvd

[81471](#) - Sftwr License DbtSvc-Principal

[81473](#) - Net Changes in Sftwr License

8160X - Mandatory Pricipal/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

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[82512](#) - Transfer A/D-Equip fr/to ANR

829XX - Capitalization Transfers

82900 - 82999

[82900](#) - Capitalization Transfer

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[83011](#) - Investment Transfers to/fr OP

87XXX - Capital Gifts & Grants

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[87001](#) - Capital Gifts&Grants-Land

[87003](#) - Capital Gifts&Grants-Buildings

[87004](#) - Capital Gifts&Grants-Equipment

[87008](#) - Cap Gifts&Grants-Library&Coll

[87009](#) - Cap Gifts&Grants-Special Coll

***** End of Report *****

BFS General Ledger

COA Tree Report

ReportId: UCGLTREE

Run Date Time: 2024-03-23-20.05.05.000000

Report : Chartfield Report

Tree : BFS_ACCOUNT

As of : 2024-03-23

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

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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 Std Tuit & Fees UG-SFA

[40802](#) - Contra Std 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

[42000](#) - U.S. Government Appropriations

421XX - U.S. Government Grants

42100 - 42199

422XX - U.S. Government Contracts

42200 - 42299

423XX - US Governmt Fed Capital Contri

42300 - 42399

424XX - Federal Loans Received

42400 - 42499

[42400](#) - Federal Loans Received

43XXX - Local Govt Grants & Contracts

431XX - Local Govt Grants & Contracts

43100 - 43199

44XXX - Private Gifts, Grants, and Con

4400X - Private Gifts-Unrestricted

44000 - 44009

[44000](#) - Private Gifts-Unrestricted

[44001](#) - UCBF Donation - Unrestricted

[44002](#) - UCBF Endow Income - Unrestrict

[44003](#) - UCBF Other - Unrestricted

[44004](#) - Gift Fee Assess - Unrestricted

4401X - Private Gifts-Restricted

44010 - 44019

[44010](#) - Private Gifts-Restricted

[44011](#) - Private Gifts-Pledges

[44012](#) - UCBF Donation - Restricted

[44013](#) - UCBF Endow Income - Restricted

[44014](#) - UCBF Other - Restricted

[44015](#) - Gift Fee Assess - Restricted

440XX - Private Gifts

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

45YYY - C&G Revenues

45000 - 45999

[45000](#) - C&G Direct Cost Revenue

[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 Intrcmpls Sbwrld Dir-Contra

[45992](#) - C&G Intrcmpls Subaward Indirect

[45993](#) - C&G Intrcmpls Sbwrld 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

[92404](#) - C&G Subaward revenue Fm UCLA

[92405](#) - C&G Subaward revenue Fm UCR

[92406](#) - C&G Subaward revenue Fm UCSD

[92407](#) - C&G Subaward revenue Fm UCSC

[92408](#) - C&G Subaward revenue Fm UCSB

[92409](#) - C&G Subaward revenue Fm UCI
[92410](#) - C&G Subaward revenue Fm UCM
[92411](#) - C&G Subaward revenue Fm UCOP
[92412](#) - C&G Subaward revenue Fm ANR
46XXX - Sales & Services of Educationa
46YYY - Sls & Svcs of Educ Activities
46000 - 46999
[46010](#) - Publication Sales
[46020](#) - Sale of Merchandise-UC-Related
[46021](#) - Sale of Timber
[46030](#) - Sale of Lab Materials
[46040](#) - Ticket Sales-Educational Activ
[46050](#) - Workshop/Seminar/Conf Fees
[46060](#) - Research/Curatorial Services
[46070](#) - Analytical/Testing Services
[46080](#) - Library Services
[46090](#) - Clinic Medical Services
[46110](#) - Royalties/License Fees
[46120](#) - Rental of Real Prop-Educ Activ
[46130](#) - Document Management Fee
[46140](#) - Career Services
[46150](#) - Library Privileges
[46160](#) - Experiential Learning Prog Fee
[46161](#) - Affiliation Fees
[46600](#) - CMA Revenue
[46899](#) - Contra Rev AFC-Edu Activities
[46900](#) - Sales & Svcs-Ed Activity-Contr
[46990](#) - Edu Activity - Contra - BD

[46999](#) - Misc Sls & Svcs of Educ Activ
47XXX - Sales & Services of Auxiliary
47YYY - Sales & Services of Auxiliary
47000 - 47999
[47000](#) - Residence Fees
[47010](#) - Food Sales/Services
[47030](#) - Books/Merchandise Sales
[47040](#) - Ticket Sales-Auxiliary Activit
[47060](#) - Revenue-Sharing Revenues
[47061](#) - Off-Site Game Rev (Guarantees)
[47070](#) - Media Revenues-Auxiliary Activ
[47090](#) - Other Marketing Revenues
[47100](#) - Camp Fees
[47110](#) - Parking Revenues-UC Related
[47120](#) - Parking Revenues-General Publi
[47130](#) - Special Event Fees
[47900](#) - Rental of Real Property-Aux
[47920](#) - Contra Rev AFC-Aux Enterprises
[47980](#) - Sls/Svcs Auxil-Contra-Finl Aid
[47990](#) - Auxiliary Ent - Contra - BD
[47999](#) - Misc Sls & Svcs of Auxiliary
48XXX - Other Sources
480XX - Sales & Svcs of Svc Enterprise
48000 - 48099
[48020](#) - Telecommunications & Data Svcs
[48030](#) - Printing Services
[48050](#) - Mail Services
[48098](#) - Contra Rev AFC-Svc Enterprises
[48099](#) - Misc Sls/Svcs of Service Enter

481XX - Other Revenues

48100 - 48199

[48100](#) - Rental of Real Property-Misc

[48101](#) - Rental of Equipment-Non-UC

[48103](#) - RS-Memberships-UC-Related

[48104](#) - RS-Memberships-Non-UC-Related

[48105](#) - Fines & Forfeitures

[48108](#) - New Student Orientation Revenue

[48109](#) - Trademark Revenues

[48113](#) - Accounts Receivable Revenues

[48114](#) - Filming Fees

[48115](#) - RS-Swim/Day Pass Fees

[48116](#) - Industry Affiliate Mbrshp Prgm

[48118](#) - Forfeited Admissions Deposits

[48119](#) - Non-educ Research Services

[48120](#) - Child Care Services

[48121](#) - Transportation Planning

[48122](#) - Cash Dep Sys Rev Adj-Ovr/Short

[48126](#) - Student Health Services

[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

[48141](#) - Media Rev & Rev Sharing-Other

[48142](#) - Sponsorships-Other

[48170](#) - Contra Rev AFC-Other Srcs-Othr

[48180](#) - Insur Recovery, CY Cap Assets

[48190](#) - Other Sources-Other-Contra

[48194](#) - Other Sources - Contra - BD

[48197](#) - Misc General Fund Revenues

[48198](#) - Miscellaneous Revenues

482XX - Other Operating Revenues

48200 - 48299

[48200](#) - Interest on Notes

[48220](#) - Recov of NDEA Teaching Svc Cnl

[48230](#) - Late Charges-Student Loans

488XX - Other Sources-Srv Enterp-Contr

48800 - 48899

489XX - Misc Sls & Svcs of Svc Enter

48900 - 48999

940XX - Other UCOP Revenue Transfers

94000 - 94099

[94000](#) - Other UCOP Revenue Transfers

49XXX - Nonoperating Rev & Exp

490XX - Nonop Rev-State Fin Approp

49000 - 49069

[49000](#) - Spec State Approp-Cap Financin

[49010](#) - Spec State Appr-Cap Fin-Def M

490XY - Nonop Rev-Federal Fin Approp

49070 - 49079

[49070](#) - Fd Approp-Build American Bonds

490XZ - Nonop Rev-Federal Grant

49080 - 49099

[49080](#) - Federal Pell Grants

491XX - Gain (Loss) on Sale of Investm

49100 - 49199

492XX - Investment Income

49200 - 49299

[49200](#) - Investment Income-Other

[49214](#) - TRIP Investment Income

[49219](#) - STIP Internal Allocation

493XX - Disposal of CapAssets,NetofPro

49300 - 49399

[49300](#) - Proceeds fr Sale of Cap Assets

[49304](#) - DispC/A-Orig Cost-SftwrLicense

[49305](#) - Disp C/A-Orig Cost -Lease-Land

[49306](#) - Disp C/A-Orig Cost -Lease-Bldg

[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
[49318](#) - Disp C/A-Orig Cost-Infrastruct
[49319](#) - Disp C/A-OrigCost-Spec Collect
[49321](#) - Disp C/A-Acc Dep-Building
[49323](#) - Disp C/A-Acc Dep-Gen Improvemt
[49324](#) - Disp C/A-Acc Dep-Software >10M
[49325](#) - Disp C/A-Acc Dep-Software <10M
[49326](#) - Disp C/A-Acc Dep-Equipment
[49327](#) - Disp C/A-Acc Dep-Intangibles
[49328](#) - Disp C/A-AccDep-Infrastructure
[49329](#) - Disp C/A-AccDep-Lib Material
[49330](#) - Disp C/A-Acc Dep Lease - Land
[49331](#) - DispC/A-Acc Dep Lease-Building
[49332](#) - DispC/A-AccDep Lease-Equipment
[49333](#) - DispC/A-AccDep SoftwareLicense
494XX - Interest Expense
49400 - 49499
495XX - Nonoperating Rev/Exp-Other
49500 - 49599
[49500](#) - Rental Income (fixed)
[49501](#) - Rental Income - Variable
[49502](#) - Contra Rev AFC-NonOperating
[49503](#) - Contra Rental Income-fixed clr
[49504](#) - Lease Revenue
[49505](#) - Lease Interest income
[49550](#) - Oth Misc Nonoperating Revenue
[49551](#) - Amortization of Defer Rev-SPWB
[49556](#) - Service Concession Arrangement
[49570](#) - Other Misc nonoperating Expens

[49581](#) - Insur Recov, PY cap asst loss

[49582](#) - Ins Recovery, Non-cap Asset

[49591](#) - Non-operating Expense

[49592](#) - NonOper Gifts to Other Institu

[49596](#) - Other Nonoperating Expense-Plt

941XX - Nonoper-Rev-STIP Distribution

94100 - 94199

[94100](#) - STIP Distribution

942XX - Nonoper-Rev-TRIP Distribution

94200 - 94299

[94200](#) - TRIP Distribution

944XX - Nonoper-Rev-GEP Payout

94400 - 94409

[94400](#) - Endowment GEP Payout

9441X - Nonoper-Rev-GEP Cost Recovery

94410 - 94419

[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 Improvemnt

[49944](#) - Capital Othr Rev-Software>10M

[49945](#) - Capital Othr Rev-Software <10M

[49946](#) - Capital Othr Rev-Equipment

[49947](#) - Capital Othr Rev-Lib Mtl & Col

[49948](#) - Cap Othr Rev-Lib Rare Bks&Col

[49949](#) - Capital Othr Rev-Intangibles

[49950](#) - Cap Othr Rev-Infrastructure

[49951](#) - Cap Othr Rev-Spec Collections

4996X - Gifts & Bequests-Cash-Endowmen

49960

[49960](#) - Endowment Gifts - Cash

***** End of Report *****

BFS General Ledger

COA Tree Report

ReportId: UCGLTREE

Run Date Time: 2024-03-23-20.05.05.000000

Report : Chartfield Report

Tree : BFS_ACCOUNT

As of : 2024-03-23

|<-----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-Involuntar

53XXX - BUDSUM Retirement & Benefits

530XX - BUDSUM Retirement & Benefits

53000

[53000](#) - BUDSUM Retirement & Benefits

530XY - Benefit Assessment

53010 - 53099

[53060](#) - Benefit Assess-Acad Regular

[53070](#) - Benefit Assess-Staff Regular

[53080](#) - Benefit Assessment - Limited

[53085](#) - Benefit Assess - No Eligibilit

[53086](#) - Benefit Assessment - Student

[53090](#) - Benefit Assessment - Contra

531XX - Payroll Taxes

53100 - 53199

[53100](#) - OASDI

[53105](#) - MediCare

[53110](#) - Foreign Employee SS Taxes

532XX - Workers' Comp Insurance

53200 - 53299

533XX - Unemployment Insurance

53300 - 53399

534XX - Health Insurance

53400 - 53499

[53410](#) - Graduate Student Health Insura

535XX - Life Insurance

53500 - 53599

536XX - Disability Insurance

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

5413X - Comp-Depreciation

54130 - 54139

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-Capitalizab

[54212](#) - Office Furniture/Equip => \$5K

[54213](#) - Lib Rare Bks/Rare Bk Coll-Capt

[54214](#) - Special Coll (excl Lib) => \$5K

[54215](#) - Fixed Equipment-Capitalized

[54216](#) - Sporting Goods/Equip => \$5K

[54217](#) - Lib Acquisition & Processing

[54218](#) - Library Serials-Capitalizable

5422X - Other Equip - Leased/Financed

54220 - 54229

[54220](#) - Princpl Finance Purchase-Equip

[54221](#) - Trade-In Allowance

5423X - Other Equipment - Fabricated

54230 - 54239

[54231](#) - Fabricated Equipment => \$5K

[54232](#) - Fabricated Equip =>\$5K (OH)

5424X - Other Equip-Other

54240 - 54249

[54241](#) - Gen Improvemts-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/Eq<\$200

[55309](#) - Non-inv Equip-Oth Non-Com<\$200

[55311](#) - Fabricated Equip=>\$200<\$1,500

[55312](#) - Office Furniture =>\$200<\$1,500

[55313](#) - SportingGoods/Equip=>200<1,500

[55314](#) - Special Coll=>\$200<\$1,500

[55319](#) - Equip-Oth Non-Com=>\$200<\$1,500

[55321](#) - Fabricated Equip =>\$1,500 <\$5K

[55322](#) - Office Furniture =>\$1,500 <\$5K

[55323](#) - Sport Goods/Equip=>\$1,500 <\$5K

[55324](#) - Special Coll =>\$1,500 <\$5K

[55329](#) - Equip-Other => \$1,500 < \$5K

[55399](#) - Non-inventorial Equipment- Oth

560XX - BUDSUM Comp Serv & Software

5600X - BUDSUM Comp Serv & Software

56000

[56000](#) - BUDSUM Comp Serv & Software

5601X - Computing Services

56010 - 56019

[56010](#) - Computer Hardware Maintenance

[56012](#) - Cmptng/DP Svcs-Nonrecharge

[56013](#) - Tape Storage Services

5602X - Software

56020 - 56029

[56020](#) - Software Licenses, Purchase

[56021](#) - Software Licenses, Maintenance

[56022](#) - Non-inv Software<\$200

[56023](#) - Software=>\$200<\$1,500

[56024](#) - Software => \$1,500 < \$5K

5603X - Depreciation - Software

56030 - 56039

[56030](#) - Depreciation-Software >5M

[56031](#) - Depreciation-Software < 5M

561XX - BUDSUM Communications

56100 - BUDSUM Communications

56100

[56100](#) - BUDSUM Communications

561YY - Communications

56110 - 56199

[56110](#) - Mailing Services/Postage

[56111](#) - Express Delivery Services

[56120](#) - Network Installation

[56121](#) - Network Utilization

[56130](#) - Telephone Services

[56190](#) - Misc Communication Svcs

562XX - BUDSUM Maint Contract & Serv

56200 - BUDSUM Maint Contract & Servic

56200

[56200](#) - BUDSUM Maint Contract & Serv

562YY - Maintenance Contracts & Servic

56210 - 56299

[56210](#) - Building Maintenance

[56220](#) - Vehicle Repair

[56230](#) - Equipment Repair

[56240](#) - Non-inven Cap Project Exp

[56290](#) - Other Repairs/Maintenance

563XX - BUDSUM Rents & Utilities

5630X - BUDSUM Rents & Utilities

56300

[56300](#) - BUDSUM Rents & Utilities

5631X - Space Rental

56310 - 56319

[56311](#) - Conf/Event Facil Rent-Off-Camp

[56312](#) - Non-Conf/Facil Rent-Off-Campus

[56313](#) - Internal Rent-Fed Unallowable

[56314](#) - Variable Lease Expense

5632X - Equip Rental (computing)

56320 - 56329

[56320](#) - Rental of Computer Equipment

5633X - Equip Rental (non-computing)

56330 - 56339

[56330](#) - Rental of Equipment - Other

5634X - Utilities

56340 - 56349

[56340](#) - Electricity

[56341](#) - Water & Sewer

[56342](#) - Natural Gas

[56349](#) - Other Utility Services

5635X - Depreciation

56350 - 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

5642X - Library Materials

56420 - 56429

[56420](#) - Library Materials

[56422](#) - Jrnls/Subscriptns: Fed Chgbl

[56423](#) - Jrnls/Subscriptns: Fed Unchgbl

5643X - Media

56430 - 56439

[56430](#) - Multimedia Service

5644X - Depreciation - Lib Mtls & Coll

56440 - 56449

[56440](#) - Depre-Library Mtls & Collect

565XX - BUDSUM Transportation

5650X - BUDSUM Transportation

56500

[56500](#) - BUDSUM Transportation

5651X - Freight

56510 - 56519

[56510](#) - Freight

5652X - Parking

56520 - 56529

[56520](#) - Parking

5653X - Transportation

56530 - 56539

[56530](#) - Transportation

566XX - BUDSUM Other Serv-Non Computer

5660X - BUDSUM Other Serv-Non Computer

56600

[56600](#) - BUDSUM Other Serv-Non Computer

5661X - Advertising

56610 - 56619

[56610](#) - Advertising: Fed Chargeable

[56611](#) - Advertising - Fed Unchargeable

5662X - Hazardous Waste

56620 - 56629

[56620](#) - Sample Analysis: Chemical

[56621](#) - Sample Analysis: Radioactive

[56622](#) - Hazardous Waste Trsfr:Chemical

[56623](#) - Hazardous Waste Trsfr:Biohazar

[56624](#) - Hazardous Waste Trsfr:Radioact

[56625](#) - Hazardous Waste Labor: Chemica

[56626](#) - Hazardous Waste Labor: Biohaza

[56627](#) - Hazardous Waste Labor: Radioac

[56629](#) - Other Chemical Waste Treatment

5663X - Other Services

56630 - 56649

[56630](#) - Microfiche Services

[56631](#) - Laundry

[56632](#) - Medical Services

[56633](#) - Police/Security Services

[56635](#) - Management Fee Assessment

[56636](#) - Property Mgmt Service Fees

[56638](#) - Cleaning Services

567XX - BUDSUM Non-Employee Payments

5670X - BUDSUM Non-Employee Payments

56700

[56700](#) - BUDSUM Non-Employee Payments

5671X - Participant Support

56710 - 56719

[56710](#) - Payments to Patients or Human

[56711](#) - Participant Support-Other

[56712](#) - Participant Support-Stipends

[56713](#) - Participant Support-Materials

[56714](#) - Participant Sppt-Travel NonAir

[56715](#) - Participant Sppt-TravelAirfare

58016

[58016](#) - BUDSUM Participant Support

58022

[58022](#) - BUDSUM Participant Sup-Stipend

58023

[58023](#) - BUDSUM Participant Sup Travel

58024

[58024](#) - BUDSUM Participant Sup Subsist

58025

[58025](#) - BUDSUM Participant Sup Other

5672X - Other Non-employee

56720 - 56729

[56720](#) - Consultant Fees

[56721](#) - Non-Std/Vstng Schlr Stipend

[56722](#) - Sport's Officials Fees

[56723](#) - Student Accomodations

[56724](#) - Temporary Labor

[56725](#) - Deceased Empl Dpdnt Costs

[56726](#) - Honoraria

[56727](#) - Off-Campus Work Study Reimburs

[56728](#) - Counseling Fees

[56729](#) - Supplier-Provided Services

58030

[58030](#) - BUDSUM Consulting Fees

5673X - Post-Doc (Non Emp) reimbursemt

56730 - 56739

[56731](#) - Post Doc Other Medical Reimbur

570XX - BUDSUM Conf-Mtgs-Traing-Events

57000 - BUDSUM Conf-Mtgs-Traing-Events

57000

[57000](#) - BUDSUM Conf-Mtgs-Traing-Events

58021

[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 & Entertainm

[57007](#) - Employee Morale-Building Activ

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

[57214](#) - Out-of-State Travel - Non-Air

[57215](#) - Domestic Travel Fees

[57216](#) - Out-of-State Travel Exception

5722X - BUDSUM Travel Foreign

57220 - BUDSUM Travel Foreign

57220

[57220](#) - BUDSUM Travel Foreign

5722Y - Travel Foreign

57221 - 57229

[57221](#) - Foreign Travel - Air Fare

[57222](#) - Foreign Travel - Non-Air Fare

[57223](#) - Foreign Travel Fees

5723X - BUDSUM Travel - Other

57230 - BUDSUM Travel Foreign

57230

[57230](#) - BUDSUM Travel Other

5723Y - Travel Other

57231 - 57239

[57232](#) - Moving Costs

[57233](#) - Travel - Entertainment-Related

[57239](#) - Travel DB US Bank Clearing

573XX - BUDSUM Misc Expense & 577XX

5730X - BUDSUM Miscellaneous Expenses

57300 - 57309

[57300](#) - BUDSUM Miscellaneous Expenses

[57301](#) - Write-off of Notes as Uncollec

[57302](#) - Loans assigned to Fed Govt

[57303](#) - Collectn/Litigation Exp-Loans

[57304](#) - Canc of N/R due to Death

[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-Equipmnt

[57322](#) - Interest on Installment Purcha

[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

[57327](#) - Amor Defer Fin Cost-Rev Bonds

[57328](#) - Payment of Interest to OP

[57329](#) - Other Interest

5733X - Other Fees & Fines

57330 - 57339

[57330](#) - Fines & Penalties

[57331](#) - Damage/Grievance Awds/Sttlmts

[57332](#) - Cost of Other Legal Proceeding

[57334](#) - Greenhouse Gas Cap-and-Trade

[57335](#) - Govt Regulatory Fees

5734X - Non Compensation Payments

57340 - 57349

[57340](#) - Medical Coverage Reimbursement

[57342](#) - Misc Exp-Contra-Capitalized

[57343](#) - Amort-Intang Lease-Land

[57344](#) - Amort-Intang Lease-Bldg&Impv

[57345](#) - Amort-Intang Lease-Equipment

[57346](#) - Amort-Intang-Software License

5735X - Other

57350 - 57359

[57350](#) - Non-student Appreciation/Award

[57351](#) - Donations & Contributions

[57352](#) - Memberships:Fed Chrgbl

[57353](#) - Memberships: Federally Unchrg

[57354](#) - Tournament Registration/Entry

[57355](#) - Royalties

[57358](#) - Fund Raising Contra Expense

57365 - 57368

[57365](#) - Indirect Cost-NonCG Funds

57371

[57371](#) - On-Site Game Exp (Guarantees

57375

[57375](#) - Unrstr Gifts to Other Instit

5736X - Agency

57360 - 57364

[57360](#) - Agency Fund Cash Receipts

[57361](#) - Agency AFC Charges

57369

[57369](#) - Agency Contra Expense

5737X - Cost of Goods Sold

57370

[57370](#) - Cost of Goods Sold

57372 - 57374

[57373](#) - Work-Study Admin Assessment

5737Y - Post-Doc Stipends

57376 - 57377

5738X - Interest - Contra

57378 - 57379

[57378](#) - Pymt of Int-Tax Exempt CP

57380 - 57389

[57382](#) - Paymt of Int Finance Purchases

[57389](#) - Amort of Premium-Revenue Bond

57780 - 57799

[57781](#) - Pymt of Int 1-Tm Pmt St Cap Le

5739X - Expenditure Clg & 577XX

57390 - 57399

[57390](#) - Fiscal Close Clearing

[57391](#) - Lease Interest Expense

[57392](#) - Software License Interest Exp

[57399](#) - Expenditure Clearing Other

57701

57710 - 57720

[57710](#) - Clear Deficits-Rchg, Oth Curre

[57720](#) - Deficit Clearing - C & G

574XX - BUDSUM Pymts Students/Stud Aid

5740X - BUDSUM Pymnts Students/Stud Ai

57400 - 57409

[57400](#) - BUDSUM Pymts Students/Stud Aid

58017

[58017](#) - BUDSUM Tuition

5741X - Student Aid-Stipends

57410 - 57419

[57410](#) - U/G Scholarships-Stipends

[57411](#) - U/G Grants-in-Aid-Stipends

[57412](#) - U/G Misc Payments-Stipends

[57413](#) - Grad Fellowships-Stipends

[57414](#) - Grad Grants-in-Aid-Stipends

[57415](#) - Grad Misc Payments-Stipends

5742X - Student Aid-Tuition/Fees

57420 - 57429

[57420](#) - U/G Scholarships-Tuition/Fees

[57421](#) - U/G Grants-Tuition/Fees

[57422](#) - U/G Misc Payments-Tuition/Fees

[57423](#) - Grad Fellowships-Tuition/Fees

[57424](#) - Grad Grants-in-Aid-Tuition/Fee

[57425](#) - Grad Misc Payment-Tuition/Fees

5743X - Student Aid-Travel

57430 - 57439

[57430](#) - Grad Fellowships-Travel

[57431](#) - Grad Grants-in-Aid-Travel

5744X - Student Aid-General

57440 - 57459

[57440](#) - U/G Scholarships-General

[57441](#) - U/G Grants-General

[57442](#) - U/G Misc Payments-General

[57443](#) - Grad Fellowships-General

[57444](#) - Grad Grants-in-Aid-General

[57445](#) - Grad Misc Payments-General

[57450](#) - Student Appreciation/Awards

[57455](#) - Research Training Awards

[57456](#) - Pymts to Indiv on Filing Fee

5749X - Student Aid-Contra

57490 - 57499

[57490](#) - Scholarship Allowance Contra

575XX - Impairment of Cap Assets

57510 - 57599

[57510](#) - Impr Orig Cost-Real Estate

[57511](#) - Impr Orig Cost-Bldg & Struct

[57512](#) - Impr Orig Cost-Fixed Equip

[57513](#) - Impr Orig Cost-Gen Imprvmts

[57514](#) - Impr Orig Cost-Software >10M

[57515](#) - Impr Orig Cost-Software< 10M

[57516](#) - Impr Orig Cost Equipment

[57517](#) - Impr Orig Cost-Intangible Asse

[57518](#) - Impr Orig Cost-Infrastructure

[57519](#) - Impr Orig Cst-Spc Cllet-ExcLib

[57520](#) - Impr Orig Cst-Lib Mtrls & Clle

[57521](#) - Impr Orig Cst-Lib Rare Books

[57550](#) - Opr Imp Loss to Sp/Ex Imp Loss

[57560](#) - Other Losses, Non-capital Asst

[57561](#) - Insur Recov, CY Non-cap Assets

[57562](#) - Debt Extinguishment Cost

[57570](#) - Pollution Remediation Cost

[57571](#) - Pollution Remedi Rcvry-CY Cost

578XX - BUDSUM C&G Sub Awards

5780X - BUDSUM C&G Sub Awards

57800 - 57809

[57800](#) - BUDSUM C&G Sub Awards

5781X - Non UC Contracts

57810 - 57819

[57810](#) - Cum Exp>\$25k per Subaward

[57811](#) - Cum Exp<\$25k Per Subaward

[57819](#) - Genomic Arrays >\$75K Per BdgYr

58013

[58013](#) - BUDSUM Sub-Recipient<=25K

58014

[58014](#) - BUDSUM Sub-Recipient > 25K

578YY - C&G Intercampus Expenditures

57820 - 57899

579XY - BUDSUM C&G Sponsor Direct Cost

57901 - 57909

[57901](#) - C&G Sponsor Dir Cost - Lab Fee

57970 - 57989

579XX - BUDSUM C&G Spnsr Indirect Cost

57900

[57900](#) - BUDSUM Indirect Cost Recovery

57910 - 57969

57990 - 57999

[57990](#) - Indirect Cost Recovery-C&G

[57998](#) - Indirect Cost Recovery-Contra

58011

[58011](#) - BUDSUM Indirect Cost

580XX - BUDSUM Unallocated

5800X - BUDSUM Unallocated

58000

[58000](#) - BUDSUM Unallocated

58001

[58001](#) - BUDSUM Unallocated

58100 - BUDSUM Reappropriation

5810X - BUDSUM Reappropriation

58100

[58100](#) - BUDSUM Reappropriated Balances

58200 - BUDSUM Fund Advance Unalloc

5820X - BUDSUM Funds Advance Unalloc

58200

[58200](#) - BUDSUM Fund Advance Unalloc

59XXX - Internal Recharge Income/Expen

59000 - Internal Recharge Income

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-Fabrctd 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

[95040](#) - UC Path Allocation

9504Y - UCOP UCDC Assessment Fee

95045

[95045](#) - UCDC Assessment Fee

9505X - Other UCOP Exp Alloc - Oper

95050 - 95059

[95050](#) - Other UCOP Exp Allocations

9506X - Internal Loan Interest Expense

95060

[95060](#) - Internal Loan Interest Expense

98XXX - Intercampus Recharges

980XX - Intercampus Recharge Debit

98000 - 98099

[98002](#) - Intercampus Recharge Dr. UCSF

[98003](#) - Intercampus Recharge Dr. UCD

[98004](#) - Intercampus Recharge Dr. UCLA

[98005](#) - Intercampus Recharge Dr. UCR

[98006](#) - Intercampus Recharge Dr. UCSD

[98007](#) - Intercampus Recharge Dr. UCSC

[98008](#) - Intercampus Recharge Dr. UCSB

[98009](#) - Intercampus Recharge Dr. UCI

[98010](#) - Intercampus Recharge Dr. UCM

[98011](#) - Intercampus Recharge Dr. UCOP

[98012](#) - Intercampus Recharge Dr. ANR

985XX - Intercampus Recharge Credit

98500 - 98599

[98502](#) - Intercampus Recharge Cr. UCSF

[98503](#) - Intercampus Recharge Cr. UCD

[98504](#) - Intercampus Recharge Cr. UCLA

[98505](#) - Intercampus Recharge Cr. UCR

[98506](#) - Intercampus Recharge Cr. UCSD

[98507](#) - Intercampus Recharge Cr. UCSC

[98508](#) - Intercampus Recharge Cr. UCSB

[98509](#) - Intercampus Recharge Cr. UCI

[98510](#) - Intercampus Recharge Cr. UCM

[98511](#) - Intercampus Recharge Cr. UCOP

[98512](#) - Intercampus Recharge Cr. ANR

989XX - Intercampus Contra Recharges

98998

[98998](#) - Intercampus Contra IDC Rchrgs

98999

[98999](#) - IC Contra Cptlzbl Costs Rchrgs

***** End of Report *****

BFS General Ledger

COA Tree Report

ReportId: UCGLTREE

Run Date Time: 2024-03-23-20.05.05.000000

Report : Chartfield Report

Tree : BFS_ACCOUNT

As of : 2024-03-23

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

12345678910

7XXXX - Operating Transfers

70000 - 79999

[71110](#) - General Allocation

[71210](#) - Block Grant

[71220](#) - Temporary Academic Support

[71230](#) - Faculty Start-up

[71240](#) - Faculty Retention

[71290](#) - OP Allocations

[71295](#) - Other Central Commitments

[71302](#) - Salary Support

[71304](#) - Benefits Support

[71312](#) - Faculty Prov/Up/Down

[71314](#) - Faculty Merits/Promotions

[71320](#) - Non-Fac Acad. Up/Down

[71322](#) - Non-Fac Acad. Merits/Promos

[71410](#) - Central Assessments

[71420](#) - Withdrawals/Returns

[71430](#) - Other Assessments

[71600](#) - Fund Exchanges

[71650](#) - Deficit clearing - Other

[72110](#) - Inter-Location Xfr (Rev)

[72115](#) - Inter-Location Xfr (Fund Bal)

[72210](#) - Regents Endow/FFE Payout

[72295](#) - Other Transfers

[73110](#) - Summer Session/UNEX Rev Share

[73120](#) - Academic/Research Awards

[73130](#) - Personnel Awards & Training

[73140](#) - Work-study Funding

[73150](#) - Gift Fee Distribution

[73201](#) - InterDiv - Initial Transfers

[73205](#) - InterDiv - Vice-Chanc Support

[73295](#) - InterDiv - Other Xfer Btwn Div

[74101](#) - Div - Initial Transfers

[74110](#) - Div - Block Grant

[74120](#) - Div - Temp Acad Support

[74130](#) - Div - Faculty Start-up

[74140](#) - Div - Faculty Retention

[74150](#) - Div - Salary Support

[74155](#) - Div - Benefits Support

[74160](#) - Div - Personnel Actions

[74180](#) - Div - Sweeps/Withdrawals

[74195](#) - Div - Other Dean/AVC Support

[74295](#) - Div - Other Internal Xfr

[75101](#) - Dept - Initial Transfers

[75195](#) - Dept - Other Internal Xfr

***** End of Report *****

BFS General Ledger

GL Account Details Report

ReportId: UCGLACCT

Run Date Time: 2024-03-23-20.05.05.000000

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 : 10009

Effective Date : 2023-08-01

Description : Cash-BofA-Equity Transfers

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

Account : 10012

Effective Date : 1900-01-01

Description : Cash-Disb-WF-Accounts Payable

Long Description :

Account : 10015

Effective Date : 1900-01-01

Description : Cash-Disb-WF-Emergency Loans

Long Description :

Account : 10018

Effective Date : 2000-10-13

Description : Cash-Disb-Mellon-A/P-EFT

Long Description : Old account was 10013 at Wells Fargo Bank.

Account : 10019

Effective Date : 2001-11-07

Description : Cash-Disb-BofA-Wire/FX

Long Description : Bank of America account to be used by Disbursements for wire transfer disbursements and foreign exchange. The related bank account was established to be used instead of the existing cash receipts account.

Account : 10020

Effective Date : 2006-12-01

Description : Cash-Frgn-Bnq de Plyns-Oprtn

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

Account : 10022

Effective Date : 2006-12-01

Description : Cash-Frgn-Ntnl BK of Grc-Oprtn

Long Description : This is a bank account with the National Bank of Greece (Euros), used by Classics (CASMA) for Nemea excavation as an operating account. Department contact Susan Pulliam, MSO (spulliam@berkeley, 2-4565).

Account : 10023

Effective Date : 2006-12-01

Description : Cash-Frgn-Ntnl BK of Grc-Svngs

Long Description : This is a bank account with the National Bank of Greece (U.S. \$), used by Classics (CASMA) for Nemea excavation as a savings account. Department contact Susan Pulliam, MSO (spulliam@berkeley, 2-4565).

Account : 10032

Effective Date : 2011-03-01

Description : Cash-Frgn-Chile-Chilean Pesos

Long Description : This is a bank account with Banco de Chile (Chelean 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-Stdtd 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 July12, 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.

Account : 12311

Effective Date : 2019-11-01

Description : A/R Campus Solutions

Long Description : A/R Campus Solutions for SIS

Account : 12331

Effective Date : 1900-01-01

Description : A/R Private Gifts & Endowments

Long Description :

Account : 12333

Effective Date : 2001-06-01

Description : A/R Pledges-Noncurrent

Long Description :

Account : 12334

Effective Date : 2001-06-01

Description : A/R Pledges-Allow for Uncoll-N

Long Description :

Account : 12335

Effective Date : 2001-06-01

Description : A/R Pledges-Discout-Noncurren

Long Description :

Account : 12340

Effective Date : 2019-07-01

Description : A/R Payroll Clearing

Long Description :

Account : 12350

Effective Date : 1900-01-01

Description : A/R Agencies

Long Description :

Account : 12351

Effective Date : 2015-11-01

Description : A/R CS 3rd Party Orgs

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

Account : 12360

Effective Date : 1900-01-01

Description : A/R Other

Long Description :

Account : 12364

Effective Date : 2004-12-01

Description : A/R UNEX Sundry Debtor

Long Description : Accounts Receivable University Extension Sundry Debtor

Account : 12370

Effective Date : 1900-01-01

Description : Accrued Receivables (Unbilled)

Long Description :

Account : 12380

Effective Date : 1900-01-01

Description : A/R Contra (Unapplied Cash)

Long Description :

Account : 12390

Effective Date : 1900-01-01

Description : Allow for Doubtful Accts-Other

Long Description :

Account : 12391

Effective Date : 2001-06-01

Description : A/R-Other-Gifts/Pledges-Allowa

Long Description :

Account : 12393

Effective Date : 2012-04-01

Description : BFS Allow for Doubtful Accts

Long Description : BFS Allow for Doubtful Accts

Account : 12590

Effective Date : 2006-05-01

Description : Allow for Doubtful - Tui & Fee

Long Description : Allowance for doubtful account for student tuitions and fees.

Account : 12650

Effective Date : 2001-07-01

Description : Allowance-Doubtful Accts-Educ

Long Description :

Account : 12800

Effective Date : 2021-12-01

Description : Lease Receivable - Current

Long Description : Lease Receivable per GASB 87 lease accounting.

Account : 12801

Effective Date : 2021-12-01

Description : Lease Receivable - Long term

Long Description : Lease Receivable per GASB 87 lease accounting.

Account : 12802

Effective Date : 2021-12-01

Description : Accrued Lease Interest

Long Description : Accrued Lease Interest Receivable per GASB 87 lease accounting.

Account : 14000

Effective Date : 1900-01-01

Description : General Inventories

Long Description :

Account : 14100

Effective Date : 1900-01-01

Description : Aux & SE Inventories

Long Description :

Account : 14110

Effective Date : 1900-01-01

Description : Aux & Svc Enter Work-in-Proces

Long Description :

Account : 15000

Effective Date : 1900-01-01

Description : General Prepayments

Long Description :

Account : 15001

Effective Date : 2010-07-01

Description : Travel & Other Advances

Long Description :

Account : 15010

Effective Date : 1900-01-01

Description : General Deferred Charges

Long Description :

Account : 15090

Effective Date : 2001-06-01

Description : General Other Assets-Noncurren

Long Description :

Account : 15900

Effective Date : 2016-05-01

Description : DO-Loss on Debt Refund-Capital

Long Description : Deferred Outflows-Deferred Financing Costs “ 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

Description : Notes Receivable-LT Loans

Long Description :

Account : 16001

Effective Date : 2006-07-01

Description : N/R Fed Loan-Advanced to Stdnt

Long Description : Notes Receivable - Federal Loan - funds advanced to students, formerly in 16000

Account : 16002

Effective Date : 2006-07-01

Description : N/R Fed Ln-Prin Assigned to US

Long Description : Notes Receivable - Federal Loan - loan principal assigned to and accepted by the united states, formerly in 16000

Account : 16003

Effective Date : 2006-07-01

Description : N/R Fed Loan-Prin Cncl-Tch/Mil

Long Description : Notes Receivable - Federal Loan - total loan principal canceled on loans made prior to 07/01/72-teach/military, formerly in 16000

Account : 16004

Effective Date : 2006-07-01

Description : N/R Fed Ln-Prin Cncl-Subj Mttr

Long Description : Notes Receivable - Federal Loan - principal canceled for certain subject matter teaching 07/23/92 and after, formerly in 16000

Account : 16005

Effective Date : 2004-11-01

Description : Notes Receivable-In-Transit

Long Description :

Account : 16006

Effective Date : 2006-07-01

Description : N/R Fed Ln-Prin Cncl-Othr Tch

Long Description : Notes Receivable - Federal Loan - principal cancelled for all other teaching on loans made 07/01/72 and after, formerly in 16000

Account : 16007

Effective Date : 2006-07-01

Description : N/R Fed Ln-Prin Cncl-Mil Svc

Long Description : Notes Receivable - Federal Loan - principal cancelled for military service on loans made 07/01/72 and after, formerly in 16000

Account : 16008

Effective Date : 2006-07-01

Description : N/R Fed Ln-Prin Cncl-Vlntr Svc

Long Description : Notes Receivable - Federal Loan - principal cancelled for volunteer service, formerly in 16000

Account : 16009

Effective Date : 2006-07-01

Description : N/R Fed Ln-Prin Cncl-Law Enfre

Long Description : Notes Receivable - Federal Loan - principal cancelled for law enforcement and corrections officer service, formerly in 16000

Account : 16012

Effective Date : 2006-07-01

Description : N/R Fed Ln-Prin Cncl-Child/Fam

Long Description : Notes Receivable - Federal Loan - principal cancelled for child/family early intervention service 07/23/92 and after, formerly in 16000

Account : 16013

Effective Date : 2006-07-01

Description : N/R Fed Ln-Prin Cncl-Nurse/Med

Long Description : Notes Receivable - Federal Loan - principal cancelled for nurse/medical tech service 07/23/92 and after, formerly in 16000

Account : 16014

Effective Date : 2010-06-01

Description : N/R Fed Ln-Prin Cncl-Attorney

Long Description : Notes Receivable - Federal Loan - principal cancelled for Attorney in Public Defender Organization, a new reporting line item on FISAP in FY 2009-10.

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

Account : 16061

Effective Date : 2006-07-01

Description : N/R Fed Loan-Principal Collect

Long Description : Notes Receivable - Federal Loan - loan principal collected, formerly in 16000

Account : 16090

Effective Date : 1900-01-01

Description : Allowance for Doubtful Notes

Long Description :

Account : 16100

Effective Date : 2001-06-01

Description : Current Portion of N/R-Loans

Long Description :

Account : 16110

Effective Date : 2001-06-01

Description : Current Portion of N/R-Collect

Long Description :

Account : 16120

Effective Date : 2001-06-01

Description : Cur Portion of Mort Rec-Loans

Long Description :

Account : 16130

Effective Date : 2001-06-01

Description : Current Portion of M/R-Collect

Long Description :

Account : 16140

Effective Date : 2001-06-01

Description : Curr Portion of N/R-Allowance

Long Description :

Account : 19000

Effective Date : 2000-07-01

Description : Real Estate

Long Description :

Account : 19001

Effective Date : 2000-07-01

Description : Real Estate - New Increment

Long Description :

Account : 19002

Effective Date : 2000-07-01

Description : Real Estate - Disposal

Long Description :

Account : 19003

Effective Date : 2000-07-01

Description : Real Estate-Inter-Camp Trf Out

Long Description :

Account : 19004

Effective Date : 2000-07-01

Description : Real Estate-Inter-Camp Trf In

Long Description :

Account : 19005

Effective Date : 2000-07-01

Description : Real Estate-Trf/Adj w/i Campus

Long Description :

Account : 19006

Effective Date : 2005-09-01

Description : Real Estate-Imprmt Book Value

Long Description : Real Estate-Impairment to Book Value

Account : 19007

Effective Date : 2007-11-01

Description : Real Estate-Cap Int Earnings

Long Description :

Account : 19100

Effective Date : 2000-07-01

Description : Buildings & Structures

Long Description :

Account : 19101

Effective Date : 2000-07-01

Description : Bldg & Struc - New Increment

Long Description :

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

Long Description :

Account : 19104

Effective Date : 2000-07-01

Description : Bldg & Struct-Intercamp Trf In

Long Description :

Account : 19105

Effective Date : 2001-02-13

Description : Bldg & Struct-Trf/Adj w/i Camp

Long Description :

Account : 19106

Effective Date : 2005-09-01

Description : Bldg & Struc-Imprmt Book Value

Long Description : Building & Structure - Impairment to Book Value

Account : 19107

Effective Date : 2007-11-02

Description : Bldg & Structure-Cap Int Earn

Long Description :

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

Account : 19190

Effective Date : 2002-06-01

Description : Accum Depreciation - Buildings

Long Description :

Account : 19191

Effective Date : 2017-10-01

Description : Accum Deprec- Bldg SCA

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

Account : 19200

Effective Date : 2000-07-01

Description : General Improvements

Long Description :

Account : 19201

Effective Date : 2000-07-01

Description : Gen Imprvmt - New Increment

Long Description :

Account : 19202

Effective Date : 2000-07-01

Description : Gen Imprvmt - Disposal

Long Description :

Account : 19203

Effective Date : 2000-07-01

Description : Gen Imprv-Intercam Trf Out

Long Description :

Account : 19204

Effective Date : 2000-07-01

Description : Gen Imprv-Intercam Trf In

Long Description :

Account : 19205

Effective Date : 2001-02-13

Description : Gen Imprvmt - Trf/Adj w/i Camp

Long Description :

Account : 19206

Effective Date : 2005-09-01

Description : Gen Improvmt-Imprmt Book Value

Long Description : General Improvements - Impairment to Book Value

Account : 19207

Effective Date : 2007-11-02

Description : Gen Imprvmt-Cap Int Earnings

Long Description :

Account : 19210

Effective Date : 2016-01-01

Description : General Improvement-SCA

Long Description : General Improvement-SCA

Account : 19211

Effective Date : 2015-06-01

Description : Gen Imprvmt-New Increment-SCA

Long Description : Gen Imprvmt-New Increment-SCA

Account : 19212

Effective Date : 2015-06-01

Description : Gen Imprvmt - Disposal-SCA

Long Description : Gen Imprvmt - Disposal-SCA

Account : 19213

Effective Date : 2015-06-01

Description : Gen Imprv-Intercam Trf Out-SCA

Long Description : Gen Imprv-Intercam Trf Out-SCA

Account : 19214

Effective Date : 2015-06-01

Description : Gen Imprv-Intercam Trf In-SCA

Long Description : Gen Imprv-Intercam Trf In-SCA

Account : 19215

Effective Date : 2015-06-01

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

Long Description : Gen Imprvmt-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 Imprvmt

Long Description :

Account : 19291

Effective Date : 2017-10-01

Description : Accum Deprec- Gen Impr SCA

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

Account : 19300

Effective Date : 2000-07-01

Description : Fixed Equipment

Long Description :

Account : 19301

Effective Date : 2000-07-01

Description : Fixed Equip - New Increment

Long Description :

Account : 19302

Effective Date : 2000-07-01

Description : Fixed Equip - Disposal

Long Description :

Account : 19303

Effective Date : 2000-07-01

Description : Fixed Equip-Intercamp Trf Out

Long Description :

Account : 19304

Effective Date : 2000-07-01

Description : Fixed Equip-Intercamp Trf In

Long Description :

Account : 19305

Effective Date : 2001-02-13

Description : Fixed Equip-Trf/Adj w/i Campus

Long Description :

Account : 19306

Effective Date : 2005-09-01

Description : Fixed Equip-Imprmt Book Value

Long Description : Fixed Equipment - Impairment to Book Value

Account : 19430

Effective Date : 1900-01-01

Description : Other Equipment

Long Description :

Account : 19435

Effective Date : 1900-01-01

Description : Accum Depreciation-Other Equip

Long Description :

Account : 19540

Effective Date : 2000-11-22

Description : Infrastructure

Long Description :

Account : 19541

Effective Date : 2000-07-01

Description : Infrastructure - New Increment

Long Description :

Account : 19542

Effective Date : 2000-07-01

Description : Infrastructure - Disposal

Long Description :

Account : 19543

Effective Date : 2000-07-01

Description : Infrastructure-Intercam Trf Out

Long Description :

Account : 19544

Effective Date : 2000-07-01

Description : Infrastructure-Intercam Trf In

Long Description :

Account : 19545

Effective Date : 2000-07-01

Description : Infrastructure-Trf/Adj w/i Cam

Long Description :

Account : 19546

Effective Date : 2005-09-01

Description : Infrastruc-Imprmt Book Value

Long Description : Infrastructure - Impairment to Book Value

Account : 19547

Effective Date : 2007-11-02

Description : Infrastructure-Cap Int Earning

Long Description :

Account : 19590

Effective Date : 2002-06-01

Description : Accum Deprec-Infrastructure

Long Description :

Account : 19600

Effective Date : 2007-10-01

Description : Library Material & Collections

Long Description :

Account : 19601

Effective Date : 2006-10-02

Description : Lib Mtrl & Cllet-New Increment

Long Description : Library Material & Collects-New Increment

Account : 19602

Effective Date : 2006-10-02

Description : Lib Mtrl & Cllet-Disposal

Long Description : Library Material & Collects-Disposal

Account : 19605

Effective Date : 2006-10-02

Description : Lib Mtrl & Cllet-Tsf/Adj w/i C

Long Description : Library Material & Collects-Transfer/Adjustment within Campus

Account : 19610

Effective Date : 2000-11-21

Description : Lib Rare Bks & Rare Bk Collect

Long Description :

Account : 19620

Effective Date : 2000-11-21

Description : Special Collections-Excl Lib

Long Description :

Account : 19690

Effective Date : 2001-07-01

Description : Accum Deprec-Libr Mtl & Collec

Long Description :

Account : 19700

Effective Date : 1900-01-01

Description : CIP-Site Clearance

Long Description :

Account : 19710

Effective Date : 1900-01-01

Description : CIP-Construction

Long Description :

Account : 19720

Effective Date : 1900-01-01

Description : CIP-Exterior Utilities

Long Description :

Account : 19730

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 < = \$5 M-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-Progre

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 SftwrLicense

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

Account : 20000

Effective Date : 2019-11-01

Description : Accounts Payable-BFS

Long Description :

Account : 20001

Effective Date : 2003-06-01

Description : Accounts Payable-Sales Tax

Long Description :

Account : 20002

Effective Date : 1900-01-01

Description : Accounts Payable-BFS-Use Tax

Long Description :

Account : 20009

Effective Date : 1900-01-01

Description : Accounts Payable-Other

Long Description :

Account : 20010

Effective Date : 1900-01-01

Description : A/P-Contractor Retention

Long Description :

Account : 20200

Effective Date : 2001-06-01

Description : Capital Asset Accounts Payable

Long Description :

Account : 20301

Effective Date : 2012-04-01

Description : BFS A/R Refunds

Long Description : BFS A/R Refunds

Account : 20302

Effective Date : 2015-11-01

Description : A/P CS Refunds

Long Description : A/P CS Refunds for SIS

Account : 20500

Effective Date : 2001-07-01

Description : Controlled Disb-Other A/P

Long Description :

Account : 21200

Effective Date : 2002-07-01

Description : Interfund Payables

Long Description : This account is used for any amounts due to other fund groups within UC (Berkeley or other UC locations) .

Account : 21210

Effective Date : 2023-10-01

Description : Investments Interfund Transfrs

Long Description : To record innovation equity transactions internal within UC.

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 : Empl'r OASDI Liability

Long Description :

Account : 22903

Effective Date : 1900-01-01

Description : Empl'r Medicare Liability

Long Description :

Account : 22941

Effective Date : 1900-01-01

Description : Vacation Liability

Long Description :

Account : 22942

Effective Date : 1900-01-01

Description : Compensatory Time Liability

Long Description :

Account : 22944

Effective Date : 2001-07-01

Description : Vacation Liability-Noncurrent

Long Description :

Account : 22946

Effective Date : 2001-07-19

Description : Vacation Leave Assessment Liab

Long Description :

Account : 22950

Effective Date : 2021-05-01

Description : Employer Assessmt Liab to UCRP

Long Description : Retirement Plan Contributions - Employer Assessment Liability to UCRP-UC

Account : 22951

Effective Date : 2021-05-01

Description : Emplyr Contrb Trsfr to UCRP

Long Description : Retirement Plan Contributions - Employer Contribution Transfer to UCRP-UC

Account : 22960

Effective Date : 2021-05-01

Description : Employer Liability to UC RHBP

Long Description : Employer Liability to UC Retiree Health Benefit Plan-UC

Account : 22961

Effective Date : 2021-05-01

Description : Emplr Cntrb Trsfr to UC RHBP

Long Description : Employer Contribution Transfer to UC Retiree Health Benefit Plan-UC

Account : 23000

Effective Date : 1900-01-01

Description : Ticket Sale Deposits

Long Description :

Account : 23001

Effective Date : 1900-01-01

Description : Key Deposits

Long Description :

Account : 23003

Effective Date : 1900-01-01

Description : Other Registration Deposits

Long Description :

Account : 23004

Effective Date : 2015-10-01

Description : SIR CS Fee Deposits

Long Description : SIR CS Fee Deposits for Campus Solutions Statement of Intention To Register Fee Deposits, to be used for receipts of the SIR fee. The amounts will get cleared when the payments are applied to the students' CARS receivables for this fee.

Account : 23009

Effective Date : 2003-02-01

Description : Other Deposits-General

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

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

Long Description :

Account : 23200

Effective Date : 2014-06-30

Description : Unearned Revenues-General

Long Description : Unearned Revenue-General, updated per GASB 65, for payments received in advance of meeting eligibility requirements.

Account : 23210

Effective Date : 2014-06-30

Description : Unearned Revenues-Tuition/Fees

Long Description : Unearned Revenues-Tuition/Fees, updated per GASB 65, for payments received in advance of meeting eligibility requirements

Account : 23250

Effective Date : 2014-06-30

Description : Unearned Revenues - C&G

Long Description : Unearned Revenues - Contracts & Grants, for grants received in advance of meeting eligibility requirements. Updated per GASB 65.

Account : 23300

Effective Date : 2014-06-30

Description : Unearned Revenues-Aux/Svc Ent

Long Description : Unearned Revenues-Aux/Svc Ent, updated per GASB 65, for grants received in advance of meeting eligibility requirements

Account : 23406

Effective Date : 1900-01-01

Description : Federal Express Clearing

Long Description :

Account : 23411

Effective Date : 2004-05-01

Description : Prcrmnt Card Clearing-US Bank

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

Account : 23412

Effective Date : 2022-12-01

Description : BFS PO/AP Suspense

Long Description :

Account : 23413

Effective Date : 2012-02-01

Description : Travel Clearing (Connexus)

Long Description : Travel Clearing (Connexus) for failed chartstring distributions.

Account : 23415

Effective Date : 2010-09-01

Description : BFS Procard Clearing

Long Description : BFS Procard Clearing

Account : 23416

Effective Date : 2012-04-01

Description : BFS AR Cash Clearing

Long Description : BFS AR Cash Clearing

Account : 23418

Effective Date : 2011-12-01

Description : BFS Customer Payment Clearing

Long Description : BFS Customer Payment Clearing

Account : 23425

Effective Date : 2004-11-01

Description : LT Loans Cash Receipts 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 : 2023-03-01

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 : 23512

Effective Date : 2023-07-01

Description : ANR Financial Control

Long Description : Records amounts due to/due from Agriculture & Natural Resources (ANR) intercampus units.

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 :

Account : 23610

Effective Date : 2001-06-01

Description : Mortg & Other Borrowing - Curr

Long Description :

Account : 23620

Effective Date : 2022-07-01

Description : Financed Purchases-Current

Long Description :

Account : 23640

Effective Date : 2022-02-01

Description : Lease Obligation- Current

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

Account : 23641

Effective Date : 2022-12-01

Description : Software License Liab - Curr

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

Account : 23700

Effective Date : 2001-12-01

Description : Debt Interest Liability-Cur.

Long Description : Debt Interest Liability - Current Liability

Account : 23701

Effective Date : 2023-06-01

Description : Software Lic Interest Liab-Cur

Long Description : Software Lic Interest Liab-Cur

Account : 23930

Effective Date : 2015-06-01

Description : Deferred Inflow - SCA

Long Description : Deferred Inflow - SCA

Account : 23940

Effective Date : 2021-12-01

Description : Deferred Inflow - Leases

Long Description : Deferred Inflows per GASB 87 lease accounting.

Account : 24000

Effective Date : 1900-01-01

Description : General Agency Funds

Long Description :

Account : 24010

Effective Date : 1900-01-01

Description : Financial Aid Agency Funds

Long Description :

Account : 25020

Effective Date : 2013-02-01

Description : NL-LPRB2012H

Long Description : NL-LPB2012H (OP AGC 125410 for Investment In Plant fund group).

Account : 25400

Effective Date : 2022-07-01

Description : Financed Purchases-Long Term

Long Description :

Account : 25430

Effective Date : 2022-02-01

Description : Lease Obligation- Long-Term

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

Account : 25431

Effective Date : 2022-12-01

Description : Software License Liab-LongTerm

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

Account : 25502

Effective Date : 2014-06-01

Description : Unearned Revenue-Noncurrent

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

Account : 25909

Effective Date : 2007-03-01

Description : Other Misc. Liability - Noncur

Long Description : Other Miscellaneous Liability - Noncurrent

Account : 25990

Effective Date : 2009-03-01

Description : Pollution Remedi Liabi-noncur

Long Description : NL- Pollution Remediation Obligation Liability (GASB 49, AGC 165591)

Account : 25995

Effective Date : 2019-06-01

Description : Asset Retirement Oblig Liab-NL

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

Account : 26000

Effective Date : 2006-07-01

Description : Federal Refundable Loans-FCC

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

Account : 26010

Effective Date : 2006-07-01

Description : Fed Refundable Lns-Repayment

Long Description : Federal Refundable Loans - Repayment

Account : 26020

Effective Date : 2006-07-01

Description : Fed Refundable Lns-Allocation

Long Description : Federal Refundable Loans - Allocation

Account : 26030

Effective Date : 2006-07-01

Description : Fed Refundable Lns-Reserve Adj

Long Description : Federal Refundable Loans - Bad Debt Reserve Adjustment

Account : 26100

Effective Date : 2006-07-01

Description : Fed Loan Clearing Contra

Long Description : Federal Loan - year-end clearing contra account, formerly 30100

Account : 26101

Effective Date : 2006-07-01

Description : Fed Ln - Interest Income on Ln

Long Description : Federal Loan - Interest Income on Loans, formerly 30102

Account : 26102

Effective Date : 2006-07-01

Description : Fed Ln - Other Income

Long Description : Fed Ln - Other Income, formerly in 30104

Account : 26103

Effective Date : 2006-07-01

Description : Fed Ln - Reimb of Princ Cncl

Long Description : Federal Loan - Reimbursement of principal canceled, formerly 30103

Account : 26105

Effective Date : 2006-07-01

Description : Fed Ln - Collection & Litigati

Long Description : Federal Loan - Collection & Litigation, formerly in 30106

Account : 26106

Effective Date : 2006-07-01

Description : Princ/Int Cncl for Teach/Milit

Long Description : Cost of principal/interest canceled for Teaching/Military, formerly in 30108 & 30109 (partial)

Account : 26107

Effective Date : 2013-10-01

Description : Prin/Int Cncl for Spch/Patholo

Long Description : Prin/Int Cancellation for Speech-Language Pathology Services

Account : 26108

Effective Date : 2006-07-01

Description : Prin/Int Cncl for Certain Subj

Long Description : Cost of Principal/Interest Canceled for Certain Subject Matter Teaching, formerly in 30108 & 30109 (partial)

Account : 26110

Effective Date : 2006-07-01

Description : Prin/Int Cncl for Other Teach

Long Description : Cost of Principal/Interest Canceled for All Other Teaching, formerly in 30108 & 30109 (partial)

Account : 26112

Effective Date : 2006-07-01

Description : Prin/Int Cncl for Military Svc

Long Description : Cost of Principal/Interest Canceled for Military Service 07/01/72 and after, formerly in 30108 & 30109 (partial)

Account : 26114

Effective Date : 2006-07-01

Description : Prin/Int Cncl for Volunteer Sv

Long Description : Cost of Principal/Interest Canceled for Volunteer Service, formerly in 30110 (partial)

Account : 26116

Effective Date : 2006-07-01

Description : Prin/Int Cncl for Law Enforce

Long Description : Cost of Principal/Interest Canceled for Law Enforcement and Correction officer, formerly in 30110 (partial)

Account : 26118

Effective Date : 2006-07-01

Description : Prin/Int Cncl for Child/Family

Long Description : Cost of Principal/Interest Canceled for Child/Family/Intervention service, formerly 30108 & 30109 (partial)

Account : 26120

Effective Date : 2006-07-01

Description : Prin/Int Cncl for Nurse/Med

Long Description : Cost of Principal/Interest Canceled for Nurse/Medical/Technician service, formerly in 30108 & 30109 (partial)

Account : 26121

Effective Date : 2010-06-01

Description : Prin/Int Cncl-Attorney in Pub

Long Description : Cost of Principal/Interest Canceled for Attorney in Public Defender Organization, a new reporting line item on FISAP in FY 2009-10.

Account : 26122

Effective Date : 2006-07-01

Description : Prin/Int Cncl for Death/Disabi

Long Description : Cost of Principal/Interest Canceled for Death/Disability, formerly in 30111

Account : 26123

Effective Date : 2012-06-01

Description : Prin/Int Cncl for pre-K Staff

Long Description : Cost of Principal/Interest Canceled for Pre-K or Child Care Program Staff Member Service

Account : 26124

Effective Date : 2006-07-01

Description : Prin/Int Cncl for Bankruptcy

Long Description : Cost of Principal/Interest Canceled for Bankruptcy, formerly in 30112

Account : 26125

Effective Date : 2021-09-01

Description : Prin/Int Cncl Disability-VA

Long Description : N/R Federal Loan-Principal Cancellation for Disability Based on VA determination

Account : 26126

Effective Date : 2006-07-01

Description : Loans Assigned to Fed Govt

Long Description : Cost of loan principal and interest assigned to federal government and accepted, formerly in 30105

Account : 26128

Effective Date : 2006-07-01

Description : Fed Ln-Other Costs or Losses

Long Description : Federal Loan - Other Costs or Losses, formerly in 30113

Account : 30210

Effective Date : 2012-12-01

Description : Beg Bal Adjustments Within Fd

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

Account : 33000

Effective Date : 2006-07-01

Description : Fed Ln-Institution Cap Contrib

Long Description : Federal Loan Programs (Perkins and HPSL) - Institutional Capital Contributions (ICC)

Account : 34109

Effective Date : 2006-01-01

Description : Other Trnsfr Btwn Minor Fd Grp

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

Account : 34154

Effective Date : 2011-06-01

Description : Local Govt - ICR

Long Description : Local Govt - ICR

Account : 34155

Effective Date : 2011-06-01

Description : Federal Contracts - ICR

Long Description : Federal Contracts - ICR

Account : 34156

Effective Date : 2011-06-01

Description : Federal Grants - ICR

Long Description : Federal Grants - ICR

Account : 34158

Effective Date : 2011-06-01

Description : Pri Gifts, Grnts & Cntrcts ICR

Long Description : Pri Gifts, Grants & Contracts ICR

Account : 34159

Effective Date : 2011-06-01

Description : State Agreements - ICR

Long Description : State Agreements - ICR

Account : 34212

Effective Date : 2013-04-01

Description : Transfers To/From BU J0000

Long Description : Transfers To/From BU J0000

Account : 39000

Effective Date : 2002-08-01

Description : Budget Fund Balance

Long Description : Used with all funds as of FY02-03

Account : 40026

Effective Date : 2017-07-01

Description : NR Supp Tuition UG

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

Account : 40027

Effective Date : 2017-07-01

Description : NR Supp Tuition G Acad

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

Account : 40028

Effective Date : 2017-07-01

Description : NR Supp Tuition G Prof

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

Account : 40060

Effective Date : 2017-07-01

Description : NRST UG Exempt

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

Account : 40061

Effective Date : 2017-07-01

Description : NRST G Acad Exempt

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

Account : 40062

Effective Date : 2017-07-01

Description : NRST G Prof Exempt

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

Account : 40103

Effective Date : 2017-07-01

Description : Application for Admission

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

Account : 40204

Effective Date : 2017-07-01

Description : Student Services Fee

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

Account : 40314

Effective Date : 2017-07-01

Description : Tuition-UG

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

Account : 40315

Effective Date : 2017-07-01

Description : Tuition-GR-Acad

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

Account : 40316

Effective Date : 2017-07-01

Description : Tuition-GR-Prof

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

Account : 40339

Effective Date : 2016-03-01

Description : Contra Rev Tuition Assessment

Long Description : Contra Rev Tuition Assessment, for assessment on tuition;

Account : 40340

Effective Date : 2017-07-01

Description : Tuition- UG Exempt

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

Account : 40341

Effective Date : 2017-07-01

Description : Tuition- GR Acad Exempt

Long Description : Tuition - Graduate Academic Exempt For OP AGC conversion effective 07/01/2017

Account : 40342

Effective Date : 2017-07-01

Description : Tuition- GR Prof Exempt

Long Description : Tuition- Graduate Professional Exempt For OP AGC conversion effective 07/01/2017

Account : 40404

Effective Date : 2017-07-01

Description : SS Tuition -Non UC

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

Account : 40405

Effective Date : 2017-07-01

Description : SS Tuition UC UG

Long Description : Summer Session Tuition UC Undergrad For OP AGC conversion effective 07/01/2017

Account : 40407

Effective Date : 2017-07-01

Description : SS Tuition UC GR

Long Description : Records tuition revenues received from Graduate UC matriculated students for summer session classes (For OP AGC conversion effective 7/1/2017)

Account : 40507

Effective Date : 2017-07-01

Description : Campus-Based Fees

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

Account : 40518

Effective Date : 2017-07-01

Description : Health Insurance

Long Description : Health Insurance UCOP Policy: Delegation of Authority 2559 - Delegation of Authority to Set Miscellaneous Student Fees and Deposits, Course Materials and Services Fees, Service Charges, and Summer Session

and University Extension Fees Per OP AGC conversion effective 07/01/2017.

Account : 40537

Effective Date : 2017-07-01

Description : Prof Degree Supp Tuition

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

Account : 40541

Effective Date : 1900-01-01

Description : Campus Svcs Support Fees

Long Description :

Account : 40555

Effective Date : 2017-07-01

Description : Self-Supporting Program Fee

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

Account : 40559

Effective Date : 2010-11-01

Description : Contra Rev SSDP Camp Svcs Supp

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

Account : 40563

Effective Date : 2017-07-01

Description : Course/Instructional Materials

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

Account : 40596

Effective Date : 2017-07-01

Description : Other Student Fees

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

Account : 40701

Effective Date : 1900-01-01

Description : UNEX Course Fees

Long Description :

Account : 40702

Effective Date : 1900-01-01

Description : UNEX-Concurrent Course Fees

Long Description :

Account : 40705

Effective Date : 1900-01-01

Description : UNEX-Other Revenue

Long Description :

Account : 40706

Effective Date : 2017-07-01

Description : UNEX Revenue

Long Description : UNEX Revenue

Account : 40708

Effective Date : 2006-06-01

Description : Contra Rev AFC-Uni Extension

Long Description : Contra Revenue AFC-University Extension Revenues

Account : 40709

Effective Date : 2003-12-01

Description : UNEX-Other Unallocated Revenue

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

Account : 40801

Effective Date : 2017-07-01

Description : Contra Stdt Tuit & Fees UG-SFA

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

Account : 40802

Effective Date : 2017-07-01

Description : Contra Stdt Tuit & Fees GR-SFA

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

Account : 40890

Effective Date : 2006-05-01

Description : Tuition & Fees - Contra - BD

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

Account : 41010

Effective Date : 1900-01-01

Description : State General Support

Long Description :

Account : 41110

Effective Date : 1900-01-01

Description : Lottery Funds

Long Description :

Account : 41119

Effective Date : 1900-01-01

Description : Other State Special Funds

Long Description :

Account : 42000

Effective Date : 1900-01-01

Description : U.S. Government Appropriations

Long Description :

Account : 42400

Effective Date : 2001-07-01

Description : Federal Loans Received

Long Description :

Account : 44000

Effective Date : 1900-01-01

Description : Private Gifts-Unrestricted

Long Description :

Account : 44001

Effective Date : 2012-07-01

Description : UCBF Donation - Unrestricted

Long Description : UCBF Donation - Unrestricted

Account : 44002

Effective Date : 2012-07-01

Description : UCBF Endow Income - Unrestrict

Long Description : UCBF Endow Income - Unrestrict

Account : 44003

Effective Date : 2012-07-01

Description : UCBF Other - Unrestricted

Long Description : UCBF Other - Unrestricted

Account : 44004

Effective Date : 2012-07-01

Description : Gift Fee Assess - Unrestricted

Long Description : Gift Fee Assess - Unrestricted

Account : 44010

Effective Date : 1900-01-01

Description : Private Gifts-Restricted

Long Description :

Account : 44011

Effective Date : 2008-03-01

Description : Private Gifts-Pledges

Long Description : Private Gifts-Pledges for current use, previously recorded in account 44010-Private Gifts-Restricted

Account : 44012

Effective Date : 2012-07-01

Description : UCBF Donation - Restricted

Long Description : UCBF Donation - Restricted

Account : 44013

Effective Date : 2012-07-01

Description : UCBF Endow Income - Restricted

Long Description : UCBF Endow Income - Restricted

Account : 44014

Effective Date : 2012-07-01

Description : UCBF Other - Restricted

Long Description : UCBF Other - Restricted

Account : 44015

Effective Date : 2012-07-01

Description : Gift Fee Assess - Restricted

Long Description : Gift Fee Assess - Restricted

Account : 44020

Effective Date : 2001-05-01

Description : Private Gifts-Uncollectible

Long Description :

Account : 44030

Effective Date : 2001-05-01

Description : Priv Gifts-Discount on Pledges

Long Description :

Account : 45000

Effective Date : 2014-04-02

Description : C&G Direct Cost Revenue

Long Description :

Account : 45010

Effective Date : 2014-04-01

Description : C&G Indirect Cost Revenue

Long Description : C&G Indirect Cost Revenue

Account : 45050

Effective Date : 2014-04-01

Description : C&G Program Revenue

Long Description : C&G Program Revenue

Account : 45100

Effective Date : 2014-04-01

Description : Contract & Grants-Contra-BD

Long Description : Contract & Grants-Contra-BD

Account : 45990

Effective Date : 2014-04-01

Description : C&G Intercampus Subaward Rev

Long Description : C&G Intercampus Subaward Rev

Account : 45991

Effective Date : 2014-04-01

Description : C&G Intrcmps Sbwrdr Dir-Contra

Long Description : C&G Intrcmps Sbwrdr Dir-Contra

Account : 45992

Effective Date : 2014-01-01

Description : C&G Intrcmps Subaward Indirect

Long Description : C&G Intrcmps Subaward Indirect

Account : 45993

Effective Date : 2014-04-01

Description : C&G Intrcmps Sbwrđ Ind-Contra

Long Description : C&G Intrcmps Sbwrđ Ind-Contra

Account : 46010

Effective Date : 1900-01-01

Description : Publication Sales

Long Description :

Account : 46020

Effective Date : 1900-01-01

Description : Sale of Merchandise-UC-Related

Long Description :

Account : 46021

Effective Date : 2002-04-01

Description : Sale of Timber

Long Description : Account set up at the request of DANR-Center for Forestry

Account : 46030

Effective Date : 1900-01-01

Description : Sale of Lab Materials

Long Description :

Account : 46040

Effective Date : 1900-01-01

Description : Ticket Sales-Educational Activ

Long Description :

Account : 46050

Effective Date : 2000-07-12

Description : Workshop/Seminar/Conf Fees

Long Description :

Account : 46060

Effective Date : 1900-01-01

Description : Research/Curatorial Services

Long Description :

Account : 46070

Effective Date : 1900-01-01

Description : Analytical/Testing Services

Long Description :

Account : 46080

Effective Date : 1900-01-01

Description : Library Services

Long Description :

Account : 46090

Effective Date : 1900-01-01

Description : Clinic Medical Services

Long Description : Clinic medical services primarily at the Optometry clinics and the Psychology clinic.

Account : 46110

Effective Date : 1900-01-01

Description : Royalties/License Fees

Long Description :

Account : 46120

Effective Date : 1900-01-01

Description : Rental of Real Prop-Educ Activ

Long Description :

Account : 46130

Effective Date : 2011-07-01

Description : Document Management Fee

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

Account : 46140

Effective Date : 1900-01-01

Description : Career Services

Long Description :

Account : 46150

Effective Date : 2000-07-12

Description : Library Privileges

Long Description :

Account : 46160

Effective Date : 2007-10-01

Description : Experiential Learning Prog Fee

Long Description : Fees collected from non-University organizations in payment for services performed by University students as part of course and/or degree offerings.

Account : 46161

Effective Date : 2013-07-01

Description : Affiliation Fees

Long Description : Affiliation Fees include fees paid by affiliated entities such as the Center for Executive Education (CEE).

Account : 46600

Effective Date : 2020-02-01

Description : CMA Revenue

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

Account : 46899

Effective Date : 2006-06-01

Description : Contra Rev AFC-Edu Activities

Long Description : Contra Revenue AFC-Educational Activities

Account : 46900

Effective Date : 2001-07-01

Description : Sales & Svcs-Ed Activity-Contr

Long Description :

Account : 46990

Effective Date : 2006-05-01

Description : Edu Activity - Contra - BD

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

Account : 46999

Effective Date : 1900-01-01

Description : Misc Sls & Svcs of Educ Activ

Long Description :

Account : 47000

Effective Date : 1900-01-01

Description : Residence Fees

Long Description :

Account : 47010

Effective Date : 1900-01-01

Description : Food Sales/Services

Long Description :

Account : 47030

Effective Date : 1900-01-01

Description : Books/Merchandise Sales

Long Description :

Account : 47040

Effective Date : 2010-05-01

Description : Ticket Sales-Auxiliary 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

Effective Date : 1900-01-01

Description : Camp Fees

Long Description :

Account : 47110

Effective Date : 1900-01-01

Description : Parking Revenues-UC Related

Long Description :

Account : 47120

Effective Date : 1900-01-01

Description : Parking Revenues-General Publi

Long Description :

Account : 47130

Effective Date : 1900-01-01

Description : Special Event Fees

Long Description :

Account : 47900

Effective Date : 1900-01-01

Description : Rental of Real Property-Aux

Long Description :

Account : 47920

Effective Date : 2006-06-01

Description : Contra Rev AFC-Aux Enterprises

Long Description : Contra Revenue AFC-Auxiliary Enterprises

Account : 47980

Effective Date : 2001-10-23

Description : Sls/Svcs Auxil-Contra-Finl Aid

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

Account : 47990

Effective Date : 2006-05-01

Description : Auxiliary Ent - Contra - BD

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

Account : 47999

Effective Date : 1900-01-01

Description : Misc Sls & Svcs of Auxiliary

Long Description :

Account : 48020

Effective Date : 2001-07-01

Description : Telecommunications & Data Svcs

Long Description :

Account : 48030

Effective Date : 1900-01-01

Description : Printing Services

Long Description :

Account : 48050

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 Revenu

Long Description :

Account : 48109

Effective Date : 1900-01-01

Description : Trademark Revenues

Long Description :

Account : 48113

Effective Date : 1900-01-01

Description : Accounts Receivable Revenues

Long Description :

Account : 48114

Effective Date : 1900-01-01

Description : Filming Fees

Long Description :

Account : 48115

Effective Date : 2004-01-01

Description : RS-Swim/Day Pass Fees

Long Description : Recreational Sports - Swim/Day pass fees.

Account : 48116

Effective Date : 2023-10-01

Description : Industry Affiliate Mbrshp Prgm

Long Description : To record industry affiliate membership program revenues.

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

Long Description : Recreational Sports- Dues for Golden Bear Gymnastics, Martial Arts, and Sports Clubs.

Account : 48132

Effective Date : 2004-01-01

Description : RS-Camp Enrollment Fees

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

Account : 48133

Effective Date : 2004-01-01

Description : RS-Retail Food Sales

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

Account : 48134

Effective Date : 2004-08-01

Description : Misc Cash Adj-Over/Short

Long Description :

Account : 48135

Effective Date : 2005-01-01

Description : Convenience Fee

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

Account : 48136

Effective Date : 2005-01-28

Description : bluCard Incentive

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

Account : 48137

Effective Date : 2015-04-01

Description : Incentive Fee

Long Description : Incentive Fee account is used for incentives received from vendors, including the incentives from the Inbound Freight program.

Account : 48140

Effective Date : 2010-05-01

Description : Ticket Sales-Other

Long Description : Ticket Sales-Other (Non-Auxiliary Activities)

Account : 48141

Effective Date : 2010-06-01

Description : Media Rev & Rev Sharing-Other

Long Description : Media Rev & Rev Sharing-Other (Non-Auxiliary Activities)

Account : 48142

Effective Date : 2010-05-01

Description : Sponsorships-Other

Long Description : Sponsorships-Other (Non-Auxiliary Activities)

Account : 48170

Effective Date : 2006-06-01

Description : Contra Rev AFC-Other Srcs-Othr

Long Description : Contra Revenue AFC-Other Sources-Other

Account : 48180

Effective Date : 2005-04-01

Description : Insur Recovery, CY Cap Assets

Long Description : Insurance recoveries, current year capital assets

Account : 48190

Effective Date : 2001-07-01

Description : Other Sources-Other-Contra

Long Description :

Account : 48194

Effective Date : 2006-05-01

Description : Other Sources - Contra - BD

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

Account : 48197

Effective Date : 2002-07-01

Description : Misc General Fund Revenues

Long Description :

Account : 48198

Effective Date : 1900-01-01

Description : Miscellaneous Revenues

Long Description :

Account : 48200

Effective Date : 2001-07-01

Description : Interest on Notes

Long Description :

Account : 48220

Effective Date : 2001-07-01

Description : Recov of NDEA Teaching Svc Cnl

Long Description :

Account : 48230

Effective Date : 2001-07-01

Description : Late Charges-Student Loans

Long Description :

Account : 49000

Effective Date : 2004-06-01

Description : Spec State Approp-Cap Financin

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

Account : 49010

Effective Date : 2004-06-01

Description : Spec State Appr-Cap Fin-Def M

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

Account : 49070

Effective Date : 2010-03-01

Description : Fd Approp-Build American Bonds

Long Description : Federal Financing Appropriations - Build America Bonds Subsidy, a program established

authorizing state and local governments to issue Build America Bonds, as part of the American Recovery and Reinvestment Act of 2009 (ARRA). The ARRA provided for a Federal subsidy to cover a portion of the interest cost of these Bonds.

Account : 49080

Effective Date : 2010-06-01

Description : Federal Pell Grants

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

Account : 49200

Effective Date : 2001-07-01

Description : Investment Income-Other

Long Description :

Account : 49214

Effective Date : 2023-12-01

Description : TRIP Investment Income

Long Description : TRIP Investment Income account is for distributed or reinvested income from the Total Return Investment Pool (TRIP), an alternative to the existing STIP program for achieving higher investment returns with a longer term horizon.

Account : 49219

Effective Date : 2022-06-01

Description : STIP Internal Allocation

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

Account : 49300

Effective Date : 2001-07-01

Description : Proceeds fr Sale of Cap Assets

Long Description :

Account : 49304

Effective Date : 2022-12-01

Description : DispC/A-Orig Cost-SftwrLicense

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

Account : 49305

Effective Date : 2022-02-01

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

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

Account : 49306

Effective Date : 2022-02-01

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

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

Account : 49307

Effective Date : 2022-02-01

Description : DispC/A-Orig Cost -Lease-Equip

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

Account : 49308

Effective Date : 2009-04-01

Description : Disp-C/A-Orig Cst-Lib Rare Bks

Long Description : Disposal of Capital Assets-Original Cost-Library Rare Books & Rare Book Collections, TC 2417

Account : 49309

Effective Date : 2008-08-01

Description : Disp-Cap Assets-Orig Cost-Lib

Long Description : Disposal of Capital Assets-Original Cost-Library Materials & Collections-Campus

Account : 49310

Effective Date : 2001-07-01

Description : Disp-Cap Assets-Orig Cost-RE

Long Description :

Account : 49311

Effective Date : 2001-12-01

Description : Disp C/A-Orig Cost-Building

Long Description : Disposal of Capital Assets-Original Cost-Building

Account : 49312

Effective Date : 2001-12-01

Description : Disp C/A-Orig Cost-Fxd Equipmt

Long Description : Disposal of Capital Assets-Original cost-Fixed Equipment

Account : 49313

Effective Date : 2001-12-01

Description : Disp C/A-Orig Cost-Gen Imprvmt

Long Description : Disposal of Capital Assets-Original Cost-General Improvement

Account : 49314

Effective Date : 2001-12-01

Description : Disp C/A-OrigCost-Software > 10M

Long Description : Disposal of Capital Assets-Original Cost-Software > 10M

Account : 49315

Effective Date : 2001-12-01

Description : Disp C/A-OrigCost-Software < 10M

Long Description : Disposal of Capital Assets-Original Cost-Software < 10M

Account : 49316

Effective Date : 2001-12-01

Description : Disp C/A-Orig Cost-Equipment

Long Description : Disposal of Capital Assets-Original Cost-Equipment

Account : 49317

Effective Date : 2001-12-01

Description : Disp C/A-Orig Cost-Intangibles

Long Description : Disposal of Capital Assets-Original Cost-Intangibles

Account : 49318

Effective Date : 2001-12-01

Description : Disp C/A-Orig Cost-Infrastruct

Long Description : Disposal of Capital Assets-Original Cost-Infrastructure

Account : 49319

Effective Date : 2001-12-01

Description : Disp C/A-OrigCost-Spec Collect

Long Description : Disposal of Capital Assets-Original Cost-Special Collections

Account : 49321

Effective Date : 2001-12-01

Description : Disp C/A-Acc Dep-Building

Long Description : Disposal of Capital Assets-Accumulated Depreciation-Building

Account : 49323

Effective Date : 2001-12-01

Description : Disp C/A-Acc Dep-Gen Improvemnt

Long Description : Disposal of Capital Assets-Accumulated Depreciation-General Improvement

Account : 49324

Effective Date : 2001-12-01

Description : Disp C/A-Acc Dep-Software > 10M

Long Description : Disposal of Capital Assets-Accumulated Depreciation-Software > 10M

Account : 49325

Effective Date : 2001-12-01

Description : Disp C/A-Acc Dep-Software < 10M

Long Description : Disposal of Capital Assets-Accumulated Depreciation-Software < 10M

Account : 49326

Effective Date : 2001-12-01

Description : Disp C/A-Acc Dep-Equipment

Long Description : Disposal of Capital Assets-Accumulated Depreciation-Equipment

Account : 49327

Effective Date : 2001-12-01

Description : Disp C/A-Acc Dep-Intangibles

Long Description : Disposal of Capital Assets-Accumulated Depreciation-Intangibles

Account : 49328

Effective Date : 2001-12-01

Description : Disp C/A-AccDep-Infrastructure

Long Description : Disposal of Capital Assets-Accumulated Depreciation-Infrastructure

Account : 49329

Effective Date : 2008-08-01

Description : Disp C/A-AccDep-Lib Material

Long Description : Disposal of Capital Assets-Accumulated Depreciation-Library Materials & Collections-Campus

Account : 49330

Effective Date : 2022-02-01

Description : Disp C/A-Acc Dep Lease - Land

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

Account : 49331

Effective Date : 2022-02-01

Description : DispC/A-Acc Dep Lease-Building

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

Account : 49332

Effective Date : 2022-02-01

Description : DispC/A-AccDep Lease-Equipment

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

Account : 49333

Effective Date : 2022-12-01

Description : DispC/A-AccDep SoftwareLicense

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

Account : 49500

Effective Date : 2021-12-01

Description : Rental Income (fixed)

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

Account : 49501

Effective Date : 2021-12-01

Description : Rental Income - Variable

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

Account : 49502

Effective Date : 2021-12-01

Description : Contra Rev AFC-NonOperating

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

Account : 49503

Effective Date : 2021-12-01

Description : Contra Rental Income-fixed clr

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

Account : 49504

Effective Date : 2021-12-01

Description : Lease Revenue

Long Description : Account used to record lease revenue to central chartstrings, per GASB 87 based on straightline amortization of lease deferred inflows. This revenue is not subject to AFC.

Account : 49505

Effective Date : 2021-12-01

Description : Lease Interest income

Long Description : Account used to record lease interest revenue to central charstrings, per GASB 87. Account is not assessed AFC.

Account : 49550

Effective Date : 2001-07-01

Description : Oth Misc Nonoperating Revenue

Long Description :

Account : 49551

Effective Date : 2011-06-01

Description : Amortization of Defer Rev-SPWB

Long Description : Amortization of Deferred Revenue-SPWB

Account : 49556

Effective Date : 2015-10-01

Description : Service Concession Arrangement

Long Description : Service Concession Arrangement

Account : 49570

Effective Date : 2001-07-01

Description : Other Misc nonoperating Expens

Long Description :

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 & Collect

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

Long Description : Capital Other Revenues-Infrastructure

Account : 49951

Effective Date : 2001-12-01

Description : Cap Othr Rev-Spec Collections

Long Description : Capital Other Revenues-Special Collections

Account : 49960

Effective Date : 2023-03-01

Description : Endowment Gifts - Cash

Long Description : To record endowment gifts received at UCB, which are eventually transferred to UCOP via account 83011 Investments Transfers.

Account : 50046

Effective Date : 1900-01-01

Description : BUDSUM Acad Fed Funds Offset

Long Description : This account is used only for 19900 budgetary offsets for Hatch and McIntire-Stennis Funds.

Account : 50100

Effective Date : 1900-01-01

Description : BUDSUM Temporary Instruction

Long Description : BUDSUM Temporary Instruction - (For use in Temporary Budget ONLY)

Account : 50200

Effective Date : 2019-03-01

Description : Academic Salaries & Wages

Long Description : To record academic payroll expenses (UC Path - systemwide shared payroll/personnel system)

Account : 51029

Effective Date : 2013-06-26

Description : Work Study

Long Description : Casual Staff-Restricted Work Study

Account : 51200

Effective Date : 2019-03-01

Description : Staff Salaries & Wages

Long Description : To record non-academic payroll expenses (UC Path - systemwide shared payroll/personnel system)

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 & control 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-Involuntar

Long Description : Termination Benefits-Salaries and Wages-Involuntary

Account : 53000

Effective Date : 1900-01-01

Description : BUDSUM Retirement & Benefits

Long Description :

Account : 53060

Effective Date : 2019-01-01

Description : Benefit Assess-Acad Regular

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

Account : 53070

Effective Date : 2019-01-01

Description : Benefit Assess-Staff Regular

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

Account : 53080

Effective Date : 2019-01-01

Description : Benefit Assessment - Limited

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

Account : 53085

Effective Date : 2019-12-01

Description : Benefit Assess - No Eligibilit

Long Description : Benefit Assessment - No Eligibility

Account : 53086

Effective Date : 2019-12-01

Description : Benefit Assessment - Student

Long Description : Benefit Assessment - Student

Account : 53090

Effective Date : 2019-01-01

Description : Benefit Assessment - Contra

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

Account : 53100

Effective Date : 1900-01-01

Description : OASDI

Long Description : OASDI - for use by central payroll only

Account : 53105

Effective Date : 1900-01-01

Description : MediCare

Long Description : MediCare - for use by central payroll only

Account : 53110

Effective Date : 2007-08-01

Description : Foreign Employee SS Taxes

Long Description : Foreign Employee Social Security Taxes, currently is used for recording the French Polynesian

social security tax for contracted employees at the Gump Research Station in Moorea, Tahiti.

Account : 53410

Effective Date : 1900-01-01

Description : Graduate Student Health Insura

Long Description : Graduate Student Health Insurance Remission Program - for use by central payroll & central accounting only

Account : 53700

Effective Date : 2005-07-01

Description : EMPLOYER UCRP CONTRIBUTION-UC

Long Description : Employer UCRP Contribution-UC

Account : 53702

Effective Date : 2001-07-01

Description : UC 415(m) Restoration Plan Con

Long Description : UC 415 (m) Restoration Plan - for use by central payroll only

Account : 53704

Effective Date : 2007-06-01

Description : Emplyr UC Retiree Hlth Ben Con

Long Description : Employer UC Retiree Health Benefit Contribution-UC

Account : 53709

Effective Date : 2018-04-01

Description : UCRP Supplmntl Assess-Interest

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

Account : 53710

Effective Date : 2005-11-01

Description : Term Ben Benefits-Voluntary

Long Description : Termination Benefits-Other Employee Benefits-Voluntary

Account : 53711

Effective Date : 2005-11-01

Description : Term Ben Benefits-Involuntary

Long Description : Termination Benefits-Other Employee Benefits-Involuntary

Account : 53712

Effective Date : 2009-04-01

Description : COBRA Stimulus Subsidy

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

Account : 53800

Effective Date : 2001-09-01

Description : Graduate Full Fee Remission

Long Description : Graduate Fulll 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 : 54200

Effective Date : 1900-01-01

Description : BUDSUM Equipment-Inventorial

Long Description :

Account : 54210

Effective Date : 2004-07-01

Description : Equipment-Other => \$5K

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

Account : 54211

Effective Date : 2001-11-07

Description : Library Books/Mtls-Capitalizab

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

Account : 54212

Effective Date : 2004-07-01

Description : Office Furniture/Equip => \$5K

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

Account : 54213

Effective Date : 2001-03-23

Description : Lib Rare Bks/Rare Bk Coll-Capt

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

Account : 54214

Effective Date : 2004-07-01

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

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

Account : 54215

Effective Date : 2001-12-01

Description : Fixed Equipment-Capitalized

Long Description : Fixed Equipment to be Capitalized

Account : 54216

Effective Date : 2004-07-01

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

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

Account : 54217

Effective Date : 2008-07-01

Description : Lib Acquisition & Processing

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

Account : 54218

Effective Date : 2009-08-01

Description : Library Serials-Capitalizable

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

Account : 54220

Effective Date : 2022-07-01

Description : Princpl Finance Purchase-Equip

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

Account : 54221

Effective Date : 2001-12-01

Description : Trade-In Allowance

Long Description : Trade-in Allowance For Used Equipment

Account : 54231

Effective Date : 2004-07-01

Description : Fabricated Equipment => \$5K

Long Description : Services, Materials, Labor from external vendor or official recharge unit, Supplies & Equipment used for in-house fabrication of 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 Improvemts-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

Account : 55200

Effective Date : 2004-09-01

Description : BUDSUM Comp Equip-Non Inventor

Long Description :

Account : 55201

Effective Date : 2004-07-01

Description : Non-inv Equipment-Comp < \$200

Long Description : Non-inventorial Equipment-Computer < \$200

Account : 55211

Effective Date : 2011-07-02

Description : Equip-Computer= > \$200 < \$1,500

Long Description : Non-inventorial Equipment-Computer \$200 < \$1,500

Account : 55221

Effective Date : 2011-07-02

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

Long Description : Non-inventorial Equipment-Computer = > \$1,500 < \$5,000

Account : 55300

Effective Date : 1900-01-01

Description : BUDSUM Equip-Non Inventorial

Long Description :

Account : 55301

Effective Date : 2004-07-01

Description : Non-inv Fabricated Costs < \$200

Long Description : Non-inventorial Fabricated Costs < \$200

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/Eq < \$200

Long Description : Non-inventorial sporting goods & equipment < \$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

Account : 55313

Effective Date : 2011-07-02

Description : SportingGoods/Equip=> 200 < 1,500

Long Description : Non-inventorial Sporting Goods and Equipment => \$200 < \$1,500

Account : 55314

Effective Date : 2011-07-02

Description : Special Coll=> \$200 < \$1,500

Long Description : Non-inventorial Special Collections => \$200 < \$1,500

Account : 55319

Effective Date : 2011-07-02

Description : Equip-Oth Non-Com=> \$200 < \$1,500

Long Description : Non-inventorial Equip-Other Non-Computer => \$200 < \$1,500

Account : 55321

Effective Date : 2011-07-02

Description : Fabricated Equip => \$1,500 < \$5K

Long Description : Non-inventorial Fabricated Costs => \$1,500 < \$5,000

Account : 55322

Effective Date : 2011-07-02

Description : Office Furniture => \$1,500 < \$5K

Long Description : Non-inventorial Furniture => \$1,500 < \$5,000

Account : 55323

Effective Date : 2011-07-02

Description : Sport Goods/Equip= > \$1,500 < \$5K

Long Description : Non-inventorial Sporting Goods and Equipment = > \$1,500 < \$5,000

Account : 55324

Effective Date : 2011-07-02

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

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

Account : 55329

Effective Date : 2011-07-02

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

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

Account : 55399

Effective Date : 2004-09-01

Description : Non-inventorial Equipment- Oth

Long Description : Non capitalized Other Equipment < \$1,500 or with life < one year

Account : 56000

Effective Date : 2017-04-01

Description : BUDSUM Comp Serv & Software

Long Description :

Account : 56010

Effective Date : 2001-11-07

Description : Computer Hardware Maintenance

Long Description : Computer Hardware Maintenance & Repairs from outside vendors

Account : 56012

Effective Date : 2013-06-01

Description : Cmptng/DP Svcs-Nonrecharge

Long Description : Computing & Data Processing Services from outside vendors.

Account : 56013

Effective Date : 2013-06-01

Description : Tape Storage Services

Long Description : Tape Storage Services from outside vendors

Account : 56020

Effective Date : 1900-01-01

Description : Software Licenses, Purchase

Long Description : Software Licenses, Purchase

Account : 56021

Effective Date : 1900-01-01

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

Long Description : Software Purchases unit value => \$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

Long Description : Federal Express, UPS, etc.

Account : 56120

Effective Date : 2020-07-01

Description : Network Installation

Long Description : Network installation, Cory Hall for EECS use only

Account : 56121

Effective Date : 1900-01-01

Description : Network Utilization

Long Description : Network Fees, for CNS use only

Account : 56130

Effective Date : 1900-01-01

Description : Telephone Services

Long Description : Telephone & fax, includes recharge

Account : 56190

Effective Date : 1900-01-01

Description : Misc Communication Svcs

Long Description : Miscellaneous Communication Services

Account : 56200

Effective Date : 1900-01-01

Description : BUDSUM Maint Contract & Serv

Long Description :

Account : 56210

Effective Date : 1900-01-01

Description : Building Maintenance

Long Description : To record building maintenance expenses for payments made to 3rd party vendors.

Account : 56220

Effective Date : 1900-01-01

Description : Vehicle Repair

Long Description : Vehicle Repair

Account : 56230

Effective Date : 1900-01-01

Description : Equipment Repair

Long Description : Equipment Repair

Account : 56240

Effective Date : 2001-11-07

Description : Non-inven Cap Project Exp

Long Description : Account for non-inventorial/non-capitalizable capital project exp (in Unexpended Plant funds).

Account : 56290

Effective Date : 2001-11-07

Description : Other Repairs/Maintenance

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

Account : 56300

Effective Date : 2003-06-01

Description : BUDSUM Rents & Utilities

Long Description :

Account : 56311

Effective Date : 2001-11-07

Description : Conf/Event Facil Rent-Off-Camp

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

Account : 56312

Effective Date : 1900-01-01

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

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

Account : 56313

Effective Date : 2007-11-01

Description : Internal Rent-Fed Unallowable

Long Description : Rent imposed by central campus on campus departments or programs for space acquired through the campus's 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

Account : 56330

Effective Date : 1900-01-01

Description : Rental of Equipment - Other

Long Description : Rental of Other Equipment including photocopy equipment, cylinders, machinery, etc

Account : 56340

Effective Date : 1900-01-01

Description : Electricity

Long Description : Electricity

Account : 56341

Effective Date : 1900-01-01

Description : Water & Sewer

Long Description : Water & Sewer

Account : 56342

Effective Date : 1900-01-01

Description : Natural Gas

Long Description : Natural Gas

Account : 56349

Effective Date : 1900-01-01

Description : Other Utility Services

Long Description :

Account : 56350

Effective Date : 2001-12-01

Description : Depre-Buildings & Structures

Long Description : Depreciation-Buildings & Structures-Campus

Account : 56351

Effective Date : 2001-12-01

Description : Depre-General Improvement

Long Description : Depreciation-General Improvement-Campus

Account : 56352

Effective Date : 2001-12-01

Description : Depreciation-Infrastructure

Long Description : Depreciation-Infrastructure Assets-Campus

Account : 56353

Effective Date : 2017-10-01

Description : Depre-Bldg & Structures-SCA

Long Description : Depre-Bldg & Structures-SCA

Account : 56354

Effective Date : 2017-10-01

Description : Depre-Gen Improv-SCA

Long Description : Depreciation-General Improvments - Service Concession Arrangements. Due to GASB 60 - Accounting and Financial Reporting for SCA.

Account : 56398

Effective Date : 2007-12-01

Description : Contra Rent & Utilities

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

Account : 56400

Effective Date : 1900-01-01

Description : BUDSUM Publications & Media

Long Description :

Account : 56410

Effective Date : 1900-01-01

Description : Printing

Long Description : Printing of publications, stationery, etc.

Account : 56411

Effective Date : 1900-01-01

Description : Photocopy

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

Account : 56420

Effective Date : 1900-01-01

Description : Library Materials

Long Description : Non-inventorial Library Materials

Account : 56422

Effective Date : 2000-07-06

Description : 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

Long Description : Hazardous Waste Labor: Chemical

Account : 56626

Effective Date : 2013-06-01

Description : Hazardous Waste Labor: Biohaza

Long Description : Hazardous Waste Labor: Biohazard

Account : 56627

Effective Date : 2013-06-01

Description : Hazardous Waste Labor: Radioac

Long Description : Hazardous Waste Labor: Radioactive

Account : 56629

Effective Date : 2013-06-01

Description : Other Chemical Waste Treatment

Long Description : Other Chemical Waste Treatment & Disposal

Account : 56630

Effective Date : 2013-06-01

Description : Microfiche Services

Long Description : Microfiche Services

Account : 56631

Effective Date : 2013-06-01

Description : Laundry

Long Description : Laundry services

Account : 56632

Effective Date : 2013-06-01

Description : Medical Services

Long Description : Medical Services

Account : 56633

Effective Date : 2013-06-01

Description : Police/Security Services

Long Description : Police/Security Services

Account : 56635

Effective Date : 2017-04-01

Description : Management Fee Assessment

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

Account : 56636

Effective Date : 2013-06-01

Description : Property Mgmt Service Fees

Long Description : Fees for property management services provided by external agencies for Regent-owned property

Account : 56638

Effective Date : 2014-02-01

Description : Cleaning Services

Long Description : Cleaning Services is for cleaning services provided by third party vendors

Account : 56700

Effective Date : 2017-04-01

Description : BUDSUM Non-Employee Payments

Long Description :

Account : 56710

Effective Date : 2013-06-01

Description : Payments to Patients or Human

Long Description : Payments to Patients or Human Subjects only for those subject to human subject protocols

Account : 56711

Effective Date : 2013-06-01

Description : Participant Support-Other

Long Description : Participant Support-other Registration fees for meetings, conferences, symposia, or training projects. Payable only to non-UC employees or students. Participants are not subject to human subject protocols. Can include payments made to third parties on behalf of the non UC employee /non UC student participant

Account : 56712

Effective Date : 2013-06-01

Description : Participant Support-Stipends

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

Account : 56713

Effective Date : 2013-06-01

Description : Participant Support-Materials

Long Description : Participant Support-Materials

Account : 56714

Effective Date : 2013-06-01

Description : Participant Sppt-Travel NonAir

Long Description : Participant Support-Travel Non-airfare

Account : 56715

Effective Date : 2016-01-01

Description : Participant Sppt-TravelAirfare

Long Description : Participant Support-Travel Airfare

Account : 56720

Effective Date : 2013-06-01

Description : Consultant Fees

Long Description : Third party consultant fees, does not include on amounts paid through the payroll

Account : 56721

Effective Date : 2013-06-01

Description : Non-Std/Vstng Schlr Stipend

Long Description : Non-Student or Visiting Scholar Stipends - does not include post-docs, these should all be paid through payroll

Account : 56722

Effective Date : 2013-06-01

Description : Sport's Officials Fees

Long Description : Sports Officials Fees

Account : 56723

Effective Date : 2016-01-01

Description : Student Accomodations

Long Description : Housing rental for students

Account : 56724

Effective Date : 1900-01-01

Description : Temporary Labor

Long Description : Temporary labor costs - non payroll

Account : 56725

Effective Date : 1900-01-01

Description : Deceased Empl Dpdnt Costs

Long Description : Payments to Dependent of Deceased Employee

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

Effective Date : 2004-07-01

Description : Conference/Event Registration

Long Description : Conference & Event Registration Fees

Account : 57004

Effective Date : 2005-07-01

Description : Business Meeting -Technical

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

Account : 57005

Effective Date : 2005-07-01

Description : Business Meeting-Non-Technical

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

Account : 57006

Effective Date : 2005-07-01

Description : Social Activities & 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.

Account : 57210

Effective Date : 1900-01-01

Description : BUDSUM Travel Domestic

Long Description :

Account : 57211

Effective Date : 1900-01-01

Description : In-State Travel - Air Fare

Long Description : In-State Travel-Airfare

Account : 57212

Effective Date : 2004-07-01

Description : Out-of-State Travel - Air Fare

Long Description : Out-of-State Travel-Airfare

Account : 57213

Effective Date : 2001-11-07

Description : In-State Travel - Non Air Fare

Long Description : In-State Travel-Except Airfare

Account : 57214

Effective Date : 2004-07-01

Description : Out-of-State Travel - Non-Air

Long Description : Out-of-State Travel-Except Airfare

Account : 57215

Effective Date : 1900-01-01

Description : Domestic Travel Fees

Long Description : Travel fees. For use by Travel dept. only

Account : 57216

Effective Date : 2004-07-01

Description : Out-of-State Travel Exception

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

Account : 57220

Effective Date : 2004-09-01

Description : BUDSUM Travel Foreign

Long Description :

Account : 57221

Effective Date : 2004-07-01

Description : Foreign Travel - Air Fare

Long Description : Foreign Travel-Airfare

Account : 57222

Effective Date : 2004-07-01

Description : Foreign Travel - Non-Air Fare

Long Description : Foreign Travel - Except Airfare

Account : 57223

Effective Date : 2004-07-01

Description : Foreign Travel Fees

Long Description : Travel fees. For use by Travel Dept. only

Account : 57230

Effective Date : 2001-11-07

Description : BUDSUM Travel Other

Long Description :

Account : 57232

Effective Date : 1900-01-01

Description : Moving Costs

Long Description : Removal Expense and Moving Exp Reimbursement

Account : 57233

Effective Date : 2005-07-01

Description : Travel - Entertainment-Related

Long Description : Travel - Entertainment-Related, University employees on business travel. Hospitality expenses claimed in accordance with the procedures specified in BUS-79. Such expenses should be itemized and submitted with the Travel Expense Voucher.

Account : 57239

Effective Date : 2019-11-02

Description : Travel DB US Bank Clearing

Long Description : Travel Direct Bill US Bank Clearing account is used to capture transactions from the new travel system that fail BFS edit and/or fail match between the travel system and US Bank. this account should only be used by central Travel/Disbursements.

Account : 57300

Effective Date : 2017-04-01

Description : BUDSUM Miscellaneous Expenses

Long Description :

Account : 57301

Effective Date : 2001-07-01

Description : Write-off of Notes as Uncollec

Long Description :

Account : 57302

Effective Date : 2001-07-01

Description : Loans assigned to Fed Govt

Long Description :

Account : 57303

Effective Date : 2001-07-01

Description : Collectn/Litigation Exp-Loans

Long Description : Collection/Litigation Expense-Loans

Account : 57304

Effective Date : 2001-07-01

Description : Canc of N/R due to Death

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

Account : 57311

Effective Date : 2001-11-07

Description : Student Health Insurance

Long Description : Medical Services

Account : 57312

Effective Date : 1900-01-01

Description : Other Insurance

Long Description : Other insurance not covered specific accounts

Account : 57313

Effective Date : 2002-06-01

Description : Medical Malpractice Insurance

Long Description : To record charges received from OP via financial control

Account : 57314

Effective Date : 2003-01-01

Description : Auto Liability Insurance Exp

Long Description : FOR CENTRAL USE ONLY - Auto liability insurance expense recharged from Fleet Services

Account : 57317

Effective Date : 2013-08-01

Description : Contra-GSHIP Reimb for Service

Long Description : Contra-GSHIP Reimb for Service

Account : 57318

Effective Date : 2013-08-01

Description : Contra-USHIP Reimb for Service

Long Description : Contra-USHIP Reimb for Service

Account : 57320

Effective Date : 2022-07-01

Description : Financed Purchase Int-Computer

Long Description : Capital Lease Interest-Computers

Account : 57321

Effective Date : 2022-07-01

Description : Financed Purchase Int-Equipmnt

Long Description : Capital Lease Interest-Other Equipment

Account : 57322

Effective Date : 2017-04-01

Description : Interest on Installment Purcha

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.

Account : 57331

Effective Date : 2016-01-01

Description : Damage/Grievance Awds/Sttlmts

Long Description : Damage and grievance Awards and Settlements

Account : 57332

Effective Date : 1900-01-01

Description : Cost of Other Legal Proceeding

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

Account : 57334

Effective Date : 2012-09-01

Description : Greenhouse Gas Cap-and-Trade

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

Account : 57335

Effective Date : 2016-01-01

Description : Govt Regulatory Fees

Long Description : Govt Regulatory Fees

Account : 57340

Effective Date : 2016-01-01

Description : Medical Coverage Reimbursement

Long Description : Medical Coverage Reimbursement

Account : 57342

Effective Date : 2001-12-01

Description : Misc Exp-Contra-Capitalized

Long Description : Elimination of Capitalized Other CF Expenditures

Account : 57343

Effective Date : 2022-02-01

Description : Amort-Intang Lease-Land

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

Account : 57344

Effective Date : 2022-02-01

Description : Amort-Intang Lease-Bldg&Impv

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

Account : 57345

Effective Date : 2022-02-01

Description : Amort-Intang Lease-Equipment

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

Account : 57346

Effective Date : 2022-12-01

Description : Amort-Intang-Software License

Long Description : Account used to record intangible right of use subscription-based information technology asset amortization expense to central chartstrings, per GASB 96 software accounting.

Account : 57350

Effective Date : 2016-05-01

Description : Non-student Appreciation/Award

Long Description : Non-student Appreciation and Recognition Awards, does not include service awards.

Account : 57351

Effective Date : 2005-07-01

Description : Donations & Contributions

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

Account : 57352

Effective Date : 2000-07-06

Description : Memberships:Fed Chrgbl

Long Description : Cost of the institution's membership in business, technical, and professional organizations and cost of subscriptions to periodicals issued by these organizations which result in membership of the organization

Account : 57353

Effective Date : 2000-07-06

Description : Memberships: Federally Unchrg

Long Description : 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

Account : 57354

Effective Date : 2016-01-01

Description : Tournament Registration/Entry

Long Description : Tournament Registration/Entry Fees

Account : 57355

Effective Date : 1900-01-01

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-SIs/Svcs of Aux Enter Contra.

Account : 57373

Effective Date : 2017-04-01

Description : Work-Study Admin Assessment

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

Account : 57375

Effective Date : 2014-04-01

Description : Unrstr Gifts to Other Instit

Long Description : Unrestricted gifts transferred to other third-party institutions, i.e., not another UC campus.

Account : 57378

Effective Date : 2007-09-01

Description : Pymt of Int-Tax Exempt CP

Long Description : Payment of Interest-Tax Exempt Commercial Paper (TC 2273)

Account : 57382

Effective Date : 2022-07-01

Description : Paymt of Int Finance Purchases

Long Description :

Account : 57389

Effective Date : 2004-06-01

Description : Amort of Premium-Revenue Bond

Long Description : Amortization of Premium-Revenue Bond

Account : 57390

Effective Date : 2017-04-01

Description : Fiscal Close Clearing

Long Description : Fiscal Close Clearing - for use by Central accounting

Account : 57391

Effective Date : 2022-02-01

Description : Lease Interest Expense

Long Description : Account used to record lease interest expense to central chartstrings, per GASB 87 lease accounting .

Account : 57392

Effective Date : 2022-12-01

Description : Software License Interest Exp

Long Description : Account used to record subscription-based information technology interest expense to central chartstrings, per GASB 96 software accounting.

Account : 57399

Effective Date : 2017-04-01

Description : Expenditure Clearing Other

Long Description : Expenditure Clearing Other - for use by central accounting

Account : 57400

Effective Date : 1900-01-01

Description : BUDSUM Pymts Students/Stud Aid

Long Description :

Account : 57410

Effective Date : 1900-01-01

Description : U/G Scholarships-Stipends

Long Description : Awards administered by the Financial Aid office as payments to undergraduate students. Awards are

made on the basis of academic excellence, exceptional promise and/or financial need

Account : 57411

Effective Date : 1900-01-01

Description : U/G Grants-in-Aid-Stipends

Long Description : Awards administered by the Financial Aid Office as payments to undergraduates. Awards are based primarily on financial need rather than scholastic requirement.

Account : 57412

Effective Date : 1900-01-01

Description : U/G Misc Payments-Stipends

Long Description : Awards administered by a department as payments to undergraduates.

Account : 57413

Effective Date : 1900-01-01

Description : Grad Fellowships-Stipends

Long Description : Fellowships include grants-in-aid & trainee stipends to graduate students. Awards administered by the Graduate Division as payments to graduate students as a mark of honor, based primarily on scholarship & promise of o/s academic or prof. contribution

Account : 57414

Effective Date : 1900-01-01

Description : Grad Grants-in-Aid-Stipends

Long Description : Awards administered by the Graduate Division or the Financial Aid Office as payments to graduate students. Awards are based primarily on financial need rather than scholastic requirement

Account : 57415

Effective Date : 1900-01-01

Description : Grad Misc Payments-Stipends

Long Description : Awards administered by a department as payments to graduate students

Account : 57420

Effective Date : 1900-01-01

Description : U/G Scholarships-Tuition/Fees

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

Account : 57421

Effective Date : 1900-01-01

Description : U/G Grants-Tuition/Fees

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

Account : 57422

Effective Date : 1900-01-01

Description : U/G Misc Payments-Tuition/Fees

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

Account : 57423

Effective Date : 1900-01-01

Description : Grad Fellowships-Tuition/Fees

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

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 - Buillding & Structure

Account : 57512

Effective Date : 2005-04-01

Description : Impr Orig Cost-Fixed Equip

Long Description : Impairment of Capital Assets-Orig Cost - Fixed Equipment

Account : 57513

Effective Date : 2005-04-01

Description : Impr Orig Cost-Gen Imprvmts

Long Description : Impairment of Capital Assets-Orig Cost - General Imprvmts

Account : 57514

Effective Date : 2005-04-01

Description : Impr Orig Cost-Software > 10M

Long Description : Impairment of Capital Assets-Orig Cost - Software > 10M

Account : 57515

Effective Date : 2005-04-01

Description : Impr Orig Cost-Software < 10M

Long Description : Impairment of Capital Assets-Orig Cost - Software < 10M

Account : 57516

Effective Date : 2005-04-01

Description : Impr Orig Cost Equipment

Long Description : Impairment of Capital Assets-Orig Cost - Equipment

Account : 57517

Effective Date : 2005-04-01

Description : Impr Orig Cost-Intangible Asse

Long Description : Impairment of Capital Assets-Orig Cost - Intangible Assets

Account : 57518

Effective Date : 2005-04-01

Description : Impr Orig Cost-Infrastructure

Long Description : Impairment of Capital Assets-Orig Cost - Infrastructure Assets

Account : 57519

Effective Date : 2005-04-01

Description : Impr Orig Cst-Spc Cllet-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 : 57720

Effective Date : 2023-06-01

Description : Deficit Clearing - C & G

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

Account : 57781

Effective Date : 2014-05-01

Description : Pymt of Int 1-Tm Pmt St Cap Le

Long Description : Payment of Interest Other-One Time Payment - State Cap Leases

Account : 57800

Effective Date : 2017-04-01

Description : BUDSUM C&G Sub Awards

Long Description :

Account : 57810

Effective Date : 1900-01-01

Description : Cum Exp > \$25k per Subaward

Long Description : Cumulative expenditures > \$25k on Subawards with parties outside the University (incl LBL & LLL)

Account : 57811

Effective Date : 2009-04-01

Description : Cum Exp < \$25k Per Subaward

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

Account : 57819

Effective Date : 2011-10-01

Description : Genomic Arrays > \$75K Per BdgYr

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

Account : 57900

Effective Date : 1900-01-01

Description : BUDSUM Indirect Cost Recovery

Long Description :

Account : 57901

Effective Date : 2015-09-01

Description : C&G Sponsor Dir Cost - Lab Fee

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

reported as indirect cost.

Account : 57990

Effective Date : 1901-01-01

Description : Indirect Cost Recovery-C&G

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

Account : 57998

Effective Date : 1900-01-01

Description : Indirect Cost Recovery-Contra

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

Account : 58000

Effective Date : 2017-04-01

Description : BUDSUM Unallocated

Long Description :

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 :

Account : 60210

Effective Date : 1900-01-02

Description : Employee Benefits

Long Description :

Account : 60230

Effective Date : 1900-01-01

Description : Partial-Full Grad Std Fee Rems

Long Description :

Account : 60305

Effective Date : 1900-01-01

Description : Budget Reductions

Long Description :

Account : 60310

Effective Date : 1900-01-01

Description : Budget Reductions-Offset

Long Description :

Account : 60315

Effective Date : 1900-01-01

Description : Budgetary Savings

Long Description :

Account : 60320

Effective Date : 1900-01-01

Description : Campus Long-term Debt

Long Description :

Account : 60325

Effective Date : 1900-01-01

Description : Chancellor's Bridge Initiative

Long Description :

Account : 60330

Effective Date : 2005-07-01

Description : Funds Conservation Offset

Long Description :

Account : 60335

Effective Date : 1900-01-01

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

Long Description :

Account : 60360

Effective Date : 1900-01-01

Description : Undesig Purpose Reserves

Long Description :

Account : 60365

Effective Date : 1900-01-01

Description : Other Designated Purpose Resv

Long Description :

Account : 60370

Effective Date : 1900-01-01

Description : Unrestricted Miscl Income

Long Description :

Account : 60375

Effective Date : 1900-01-01

Description : VCAC Reserves

Long Description :

Account : 60415

Effective Date : 1900-01-01

Description : Instruc Equipment Replacement

Long Description :

Account : 60420

Effective Date : 1900-01-01

Description : Increased Enroll-Dept Support

Long Description :

Account : 60510

Effective Date : 1900-01-01

Description : Restricted Endowment Inc

Long Description :

Account : 60515

Effective Date : 1900-01-01

Description : Unrestricted Endowment Inc

Long Description :

Account : 60520

Effective Date : 1900-01-01

Description : Unrestricted Gifts

Long Description :

Account : 60525

Effective Date : 1900-01-01

Description : Restricted Gifts

Long Description :

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

only.

Account : 71312

Effective Date : 2017-04-01

Description : Faculty Prov/Up/Down

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

Account : 71314

Effective Date : 2017-04-01

Description : Faculty Merits/Promotions

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

Account : 71320

Effective Date : 2017-04-01

Description : Non-Fac Acad. Up/Down

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

Account : 71322

Effective Date : 2017-04-01

Description : Non-Fac Acad. Merits/Promos

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

Account : 71410

Effective Date : 2017-04-01

Description : Central Assessments

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

Account : 71420

Effective Date : 2017-04-01

Description : Withdrawals/Returns

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

Account : 71430

Effective Date : 2022-04-01

Description : Other Assessments

Long Description : Account to be used for non-central campus assessments - productivity suite & other assessments. For use by CBO only.

Account : 71600

Effective Date : 2017-04-01

Description : Fund Exchanges

Long Description : Even-dollar exchanges in different fund numbers between the center and a unit. For use by CBO only.

Account : 71650

Effective Date : 2017-04-01

Description : Deficit clearing - Other

Long Description : Automated central process related to final steps of deficit clearing. For use by CBO only.

Account : 72110

Effective Date : 2017-04-01

Description : Inter-Location Xfr (Rev)

Long Description : Inter-location transfer of revenue. For use by CBO only. Campus users should use forms located at <http://www.bai.berkeley.edu/BFS/BudgetGL/interlocationTransfer.htm>.

Account : 72115

Effective Date : 2017-04-01

Description : Inter-Location Xfr (Fund Bal)

Long Description : Inter-location transfer by fund balance. For use by CBO only. Campus users should use forms located at <http://www.bai.berkeley.edu/BFS/BudgetGL/interlocationTransfer.htm>.

Account : 72210

Effective Date : 2017-04-01

Description : Regents Endow/FFE Payout

Long Description : Regents Endow/FFE Payout. For use by central offices, only.

Account : 72295

Effective Date : 2017-04-01

Description : Other Transfers

Long Description : Other external transfers. For use by central offices, only.

Account : 73110

Effective Date : 2017-04-01

Description : Summer Session/UNEX Rev Share

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

Long Description : Work-study distributed by Financial Aid Office. For use by those offices, only.

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-Chanc Support

Long Description : Support by VCs to their divisions for multi-division portfolios (Admin, Rsrch, Stdnt Aff)

Account : 73295

Effective Date : 2017-04-01

Description : InterDiv - Other Xfer Btwn Div

Long Description : For use by a unit to transfer resources to/from a unit outside of their division

Account : 74101

Effective Date : 2017-04-01

Description : Div - Initial Transfers

Long Description : Baseline distribution of resources belonging to Dean/AVC (formerly permbudg of non-central funds)

Account : 74110

Effective Date : 2017-04-01

Description : Div - Block Grant

Long Description : Block grants from Dean/AVC or further distribution of Chancellor/EVCP block grant.

Account : 74120

Effective Date : 2017-04-01

Description : Div - Temp Acad Support

Long Description : TAS from Dean/AVC or further distribution of Chancellor/EVCP TAS.

Account : 74130

Effective Date : 2017-04-01

Description : Div - Faculty Start-up

Long Description : Start-up support from Dean/AVC or further distribution of Chancellor/EVCP support.

Account : 74140

Effective Date : 2017-04-01

Description : Div - Faculty Retention

Long Description : Faculty retention support from Dean/AVC or further distribution of Chancellor/EVCP support.

Account : 74150

Effective Date : 2017-04-01

Description : Div - Salary Support

Long Description : Salary support from Dean/AVC or further distribution of Chancellor/EVCP support.

Account : 74155

Effective Date : 2017-04-01

Description : Div - Benefits Support

Long Description : Benefits support from Dean/AVC or further distribution of Chancellor/EVCP support.

Account : 74160

Effective Date : 2017-04-01

Description : Div - Personnel Actions

Long Description : Transfers related to personnel actions by salary provision administrators (optional)

Account : 74180

Effective Date : 2017-04-01

Description : Div - Sweeps/Withdrawals

Long Description : Dean/AVC withdrawals including assessments, cuts, and year-end sweeps

Account : 74195

Effective Date : 2017-04-01

Description : Div - Other Dean/AVC Support

Long Description : Other support from Dean/AVC to their unit.

Account : 74295

Effective Date : 2017-04-01

Description : Div - Other Internal Xfr

Long Description : For use by any unit to transfer resources to/from another unit within their division (but outside their department)

Account : 75101

Effective Date : 2017-04-01

Description : Dept - Initial Transfers

Long Description : Baseline distribution of resources belonging to dept head within their dept (formerly permbugd of non-central funds)

Account : 75195

Effective Date : 2017-04-01

Description : Dept - Other Internal Xfr

Long Description : For local changes to the internal org, chartfield1, or chartfield2 within dept

Account : 81110

Effective Date : 2022-07-01

Description : LPRB Bond Schd Principal Pmts

Long Description : Account is used to transfer LPRB Bond principal payments to investment in plant funds. Account is also used for the Statement of Cashflows and for the UCOP Debt Rollforward report.

Account : 81130

Effective Date : 2022-07-01

Description : Net Change in LPRB Bonds

Long Description : Account is used to offset entries to account 81110 LPRB Bond Schd Principal Pmts, and to transfer funds from debt funds.

Account : 81400

Effective Date : 2022-04-01

Description : Fin Purchase - New Debt Procds

Long Description : Account is used to identify new issuances of debt related to financed purchases and is required for the UCOP Debt Rollforward Report. Transfers to non-investment in plant funds should offset new liability in investment in plant funds.

Account : 81410

Effective Date : 2022-07-01

Description : Fin Purchases Schd Prin Pmts

Long Description : Account is used to transfer financed purchases principal payments to investment in plant funds. Account is also used for the Statement of Cashflows and for the UCOP Debt Rollforward report.

Account : 81430

Effective Date : 2022-07-01

Description : Net Change in Fin Purchases

Long Description : Account is used to offset entries to account 81410 Fin Obligations Schd Prin Pmts and transfers from non investment in plant funds.

Account : 81451

Effective Date : 2022-07-01

Description : Other Borrowing Schd Prin Pmts

Long Description : Account is used to transfer other borrowings principal payments to investment in plant funds. Account is also used for the Statement of Cashflows and for the UCOP Debt Rollforward report.

Account : 81453

Effective Date : 2022-07-01

Description : Net Change in Other Borrowings

Long Description : Account is used to offset entries to account 81451 Other Borrowing Schd Prin Pmts and transfers from non investment in plant funds.

Account : 81460

Effective Date : 2022-02-01

Description : Lease Debt Proceeds Received

Long Description : Account is used to identify new issuances of GASB 87 lease debt for UCOP Debt Rollforward Report. Transfers to non-investment in plant funds to offset new lease liability in investment in plant funds.

Account : 81461

Effective Date : 2022-02-01

Description : Lease Debt Svc Pmt-Principal

Long Description : Account is used to identify GASB 87 lease principal payments for the Statement of Cashflows and the UCOP Debt Rollforward report. Transfers from non-investment in plant funds to offset lease liability in investment in plant funds.

Account : 81463

Effective Date : 2022-02-01

Description : Net Change in Leases

Long Description : Account is used to offset entries to 8146x, which are required for the Statement of Cashflow and the UCOP Debt Rollforward report. Account transfers funds between Investment in Plant funds and other funds.

Account : 81470

Effective Date : 2022-12-01

Description : SftwrLicense DebtProceedsRecvd

Long Description : Account is used to identify new issuances of GASB 96 software license subscription debt for UCOP Debt Rollforward Report. Transfers to non-investment in plant funds to offset new software liability in investment in plant funds.

Account : 81471

Effective Date : 2022-12-01

Description : Sftwr License DbtSvc-Principal

Long Description : Account is used to identify GASB 96 software subscription principal payments for the Statement of Cashflows and the UCOP Debt Rollforward report. Transfers from non-investment in plant funds to offset software liability in investment in plant funds.

Account : 81473

Effective Date : 2022-12-01

Description : Net Changes in Sftwr License

Long Description : Account is used to offset entries to 8147x, which are required for the Statement of Cashflow and the UCOP Debt Rollforward report. Account transfers funds between Investment in Plant funds and other funds.

Account : 81601

Effective Date : 2022-07-01

Description : Mandatory Debt Service Pmts

Long Description : Account is used for campus debt service fund transfers, transferring funding to debt funds to cover debt service payments due to UCOP.

Account : 81602

Effective Date : 2022-07-01

Description : Capital Outlay

Long Description : Account is used for capital project fund transfers.

Account : 81603

Effective Date : 2022-02-01

Description : Other Plant Fund Transfers

Long Description : Fund transfer account is used to transfer funds to and from plant funds, with exception to capital project fund transfers (uses 81602 Capital Outlay) and debt service fund transfers (uses 81601 Mandatory Debt Service

Payments). This account is used for all other miscellaneous plant fund transfer activity and GASB 87 lease accounting transfers.

Account : 81611

Effective Date : 2022-07-01

Description : Repayment of Principal to UCOP

Long Description : Account is used to record principal payments on bond debt held by UCOP. UCOP reconciles this amount across locations at year-end to ensure the consolidated amount nets to zero.

Account : 81631

Effective Date : 2022-07-01

Description : Trsf to/fm UCOP-Rev Bonds & CP

Long Description : Account is used to transfer funds related to external debt, such as state appropriations. UCOP reconciles this amount across locations at year-end to ensure the consolidated amount nets to zero.

Account : 81651

Effective Date : 2022-07-01

Description : Trsf to/fm UCOP-Const Drws&COI

Long Description : Account is used to transfer construction draw related activity as well as bond cost of issuance allocations to/from UCOP. UCOP reconciles this amount across locations at year-end to ensure the consolidated amount nets to zero.

Account : 81671

Effective Date : 2022-12-01

Description : Internal Loans NetChanges-UCOP

Long Description : Account is used to record transfers from UCOP for internal loans issued through the Central Bank.

Account : 82008

Effective Date : 2022-07-01

Description : Transfer of Buildings-Btwn Loc

Long Description : Account is used to transfer buildings & improvements to/from other campus locations.

Account : 82101

Effective Date : 2022-07-01

Description : Transfer Equipment fr/to UCB

Long Description : Account should only be used by unit J0000 to transfer equipment between UCB and ANR or UCOP Systemwide. AWS report uses detail at equipment transfer account level to ensure all account activity across locations nets to zero.

Account : 82102

Effective Date : 2022-07-01

Description : Transfer Equipment fr/to UCSF

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

Account : 82103

Effective Date : 2022-07-01

Description : Transfer Equipment fr/to UCD

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

required for the UCOP Fixed Asset Rollforward report.

Account : 82906

Effective Date : 2022-07-01

Description : Cptlztm 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 : Cptlztm 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 : Cptlztm 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 : Cptlztm Trsf-Special Collectns

Long Description : Account is used for the capitalization of special collections to investment in plant funds. Account is required for the UCOP Fixed Asset Rollforward report.

Account : 82910

Effective Date : 2022-07-01

Description : Capitalization Transfer-CIP

Long Description : Account is used for the capitalization of Construction in Progress to investment in plant funds. Account is required for the UCOP Fixed Asset Rollforward report.

Account : 82917

Effective Date : 2022-02-01

Description : Cptlztn-Intangible Lease Land

Long Description : Fund transfer account used for capitalization of GASB 87 intangible right of use land leased assets to investment in plant funds. Also required for identifying new additions of intangible right to use assets in UCOP Asset Rollforward report.

Account : 82918

Effective Date : 2022-02-01

Description : Cptlztn-Intang Lease Bldg&Impv

Long Description : Fund transfer account used for capitalization of GASB 87 intangible right of use buildings & improvements leased assets to investment in plant funds. Also required for identifying new additions of intangible right to use assets in UCOP Asset Rollforward report.

Account : 82919

Effective Date : 2022-02-01

Description : Cptlztn-Intang Lease Equipment

Long Description : Fund transfer account used for capitalization of GASB 87 intangible right of use equipment leased assets to investment in plant funds. Also required for identifying new additions of intangible right to use assets in UCOP Asset Rollforward report.

Account : 82920

Effective Date : 2022-12-01

Description : Cptlztn-Intang SoftwareLicense

Long Description : Fund transfer account used for capitalization of GASB 96 intangible right of use subscription-based information technology asset to investment in plant funds. Also required for identifying new additions of intangible right to use assets in UCOP Asset Rollforward report.

Account : 83011

Effective Date : 2022-11-01

Description : Investment Transfers to/fr OP

Long Description : Records investment transfers to/from UCOP for the General Endowment Pool (GEP) - transfers of principal.

Account : 87001

Effective Date : 2022-07-01

Description : Capital Gifts&Grants-Land

Long Description : Account is used to record revenue related to non cash gift/grant of land. Account is required for the UCOP Fixed Asset Rollforward report.

Account : 87003

Effective Date : 2022-07-01

Description : Capital Gifts&Grants-Buildings

Long Description : Account is used to record revenue related to non cash gift/grant of buildings & improvements. Account is required for the UCOP Fixed Asset Rollforward report.

Account : 87004

Effective Date : 2022-07-01

Description : Capital Gifts&Grants-Equipment

Long Description : Account is used to record revenue related to non cash gift/grant of equipment. Account is required for the UCOP Fixed Asset Rollforward report.

Account : 87008

Effective Date : 2022-07-01

Description : Cap Gifts&Grants-Library&Coll

Long Description : Account is used to record revenue related to non cash gift/grant of library & collections. Account is required for the UCOP Fixed Asset Rollforward report.

Account : 87009

Effective Date : 2022-07-01

Description : Cap Gifts&Grants-Special Coll

Long Description : Account is used to record revenue related to non cash gift/grant of special collections. Account is required for the UCOP Fixed Asset Rollforward report.

Account : 92402

Effective Date : 2022-07-01

Description : C&G Subaward revenue Fm UCSF

Long Description : Contract & Grant Subaward revenue, awarded from UCSF

Account : 92403

Effective Date : 2022-07-01

Description : C&G Subaward revenue Fm UCD

Long Description : Contract & Grant Subaward revenue, awarded from UCD

Account : 92404

Effective Date : 2022-07-01

Description : C&G Subaward revenue Fm UCLA

Long Description : Contract & Grant Subaward revenue, awarded from UCLA

Account : 92405

Effective Date : 2022-07-01

Description : C&G Subaward revenue Fm UCR

Long Description : Contract & Grant Subaward revenue, awarded from UCR

Account : 92406

Effective Date : 2022-07-01

Description : C&G Subaward revenue Fm UCSD

Long Description : Contract & Grant Subaward revenue, awarded from UCSD

Account : 92407

Effective Date : 2022-07-01

Description : C&G Subaward revenue Fm UCSC

Long Description : Contract & Grant Subaward revenue, awarded from UCSC

Account : 92408

Effective Date : 2022-07-01

Description : C&G Subaward revenue Fm UCSB

Long Description : Contract & Grant Subaward revenue, awarded from UCSB

Account : 92409

Effective Date : 2022-07-01

Description : C&G Subaward revenue Fm UCI

Long Description : Contract & Grant Subaward revenue, awarded from UCI

Account : 92410

Effective Date : 2022-07-01

Description : C&G Subaward revenue Fm UCM

Long Description : Contract & Grant Subaward revenue, awarded from UCM

Account : 92411

Effective Date : 2022-07-01

Description : C&G Subaward revenue Fm UCOP

Long Description : Contract & Grant Subaward revenue, awarded from UCOP

Account : 92412

Effective Date : 2022-07-01

Description : C&G Subaward revenue Fm ANR

Long Description : Contract & Grant Subaward revenue, awarded from Agriculture & Natural Resources units at other campuses.

Account : 92502

Effective Date : 2022-07-01

Description : C&G Subaward expense - UCSF

Long Description : Contract & Grant Subaward expense, awarded to UCSF.

Account : 92503

Effective Date : 2022-07-01

Description : C&G Subaward expense - UCD

Long Description : Contract & Grant Subaward expense, awarded to UCD.

Account : 92504

Effective Date : 2022-07-01

Description : C&G Subaward expense - UCLA

Long Description : Contract & Grant Subaward expense, awarded to UCLA.

Account : 92505

Effective Date : 2022-07-01

Description : C&G Subaward expense - UCR

Long Description : Contract & Grant Subaward expense, awarded to UCR.

Account : 92506

Effective Date : 2022-07-01

Description : C&G Subaward expense - UCSD

Long Description : Contract & Grant Subaward expense, awarded to UCSD.

Account : 92507

Effective Date : 2022-07-01

Description : C&G Subaward expense - UCSC

Long Description : Contract & Grant Subaward expense, awarded to UCSC.

Account : 92508

Effective Date : 2022-07-01

Description : C&G Subaward expense - UCSB

Long Description : Contract & Grant Subaward expense, awarded to UCSB.

Account : 92509

Effective Date : 2022-07-01

Description : C&G Subaward expense - UCI

Long Description : Contract & Grant Subaward expense, awarded to UCI.

Account : 92510

Effective Date : 2022-07-01

Description : C&G Subaward expense - UCM

Long Description : Contract & Grant Subaward expense, awarded to UCM.

Account : 92511

Effective Date : 2022-07-01

Description : C&G Subaward expense - UCOP

Long Description : Contract & Grant Subaward expense, awarded to UCOP.

Account : 92512

Effective Date : 2022-07-01

Description : C&G Subaward expense - ANR

Long Description : Contract & Grant Subaward expense, awarded to Agriculture & Natural Resources units at other campuses.

Account : 94000

Effective Date : 2022-07-01

Description : Other UCOP Revenue Transfers

Long Description : This is a revenue account to record other operating revenue allocated/transferred from UCOP, and is subject to AFC.

Account : 94100

Effective Date : 2022-07-01

Description : STIP Distribution

Long Description : This is a revenue-non operating account to record short term investment pool income from UCOP, recorded by Controller's office.

Account : 94200

Effective Date : 2022-07-01

Description : TRIP Distribution

Long Description : This is a revenue-non operating account to record total return investment pool income from UCOP, recorded by Controller's office.

Account : 94400

Effective Date : 2022-07-01

Description : Endowment GEP Payout

Long Description : This is a revenue-non operating account to record general endowment pool income from UCOP, recorded by University Relations.

Account : 94410

Effective Date : 2022-07-01

Description : Endowment GEP Cost Recovery

Long Description : This is a revenue-non operating account to record general endowment pool cost recovery from 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

Description : Application Fee Revenue - UCOP

Long Description : To record intercampus transfer of student application fees revenue between UCB and UCOP.

Account : 95000

Effective Date : 2022-07-01

Description : UCOP Legal OGC Recharge

Long Description : To record legal support allocation from UCOP - OGC recharge.

Account : 95010

Effective Date : 2022-07-01

Description : UCOP Legal Allocation-External

Long Description : To record UCOP legal allocation- external fees and settlements (specific matter) - allocated by OGC.

Account : 95020

Effective Date : 2022-07-01

Description : UCOP Insur Alloc - BSAS/GAEL

Long Description : To record UCOP insurance allocation (BSAS / GAEL).

Account : 95030

Effective Date : 2022-07-01

Description : UCOP Assessment Fee

Long Description : To record UCOP assessment fee, recorded by Controller's office. Account must be used with fund 69080.

Account : 95040

Effective Date : 2022-07-01

Description : UC Path Allocation

Long Description : To record UC Path Allocation from UCOP.

Account : 95045

Effective Date : 2023-09-01

Description : UCDC Assessment Fee

Long Description : To record UCDC assessment fee from UCOP.

Account : 95050

Effective Date : 2022-07-01

Description : Other UCOP Exp Allocations

Long Description : To record other UCOP expense allocations - operating.

Account : 95060

Effective Date : 2023-01-01

Description : Internal Loan Interest Expense

Long Description : Used to record interest expense related to internal loans with UCOP.

Account : 98002

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.

Account : 98508

Effective Date : 2022-07-01

Description : Intercampus Recharge Cr. UCSB

Long Description : To transfer expenses to UC Santa Barbara.

Account : 98509

Effective Date : 2022-07-01

Description : Intercampus Recharge Cr. UCI

Long Description : To transfer expenses to UC Irvine.

Account : 98510

Effective Date : 2022-07-01

Description : Intercampus Recharge Cr. UCM

Long Description : To transfer expenses to UC Merced.

Account : 98511

Effective Date : 2022-07-01

Description : Intercampus Recharge Cr. UCOP

Long Description : To transfer expenses to UC Office of the President.

Account : 98512

Effective Date : 2022-07-01

Description : Intercampus Recharge Cr. ANR

Long Description : To transfer expenses to Agriculture & Natural Resources units at other campuses.

Account : 98998

Effective Date : 2022-07-01

Description : Intercampus Contra IDC Rchrgs

Long Description : To record intercampus transactions exempt from IDC assessment and originally booked to a 9xxxx account. Offset should be going to an appropriate 5xxxx account.

Account : 98999

Effective Date : 2022-07-01

Description : IC Contra Cptlzbl Costs Rchrgs

Long Description : To record intercampus transactions that need to be capitalized and originally booked to a 9xxxx account. Offset should be going to an appropriate 54xxx or asset account.

***** End of Report *****