**CORPORATE FINANCIAL SYSTEMS (CFS)**

**OBJECT CODES  
(CFSTABS TABLE 207)**

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**Personnel Services**

1000 ACADEMIC WAGES  
1100 STAFF WAGES  
1150 INCENTIVE AWARD PROGRAM PAYMENT  
1160 STAFF RECOGNITION & DEVELOPMENT PROG  
1180 IAP AWARD FUNDING  
1200 SABBATICAL LEAVE IN RESIDENCE  
1300 SABBATICAL LEAVE NOT IN RESIDENCE  
1400 RETIREMENT BENEFIT ALLOWANCE  
1610 TERMINATION BENEFITS EXPENSES-SALARIES & WAGES - VOLUNTARY  
1620 TERMINATION BENEFITS EXPENSES-SALARIES & WAGES - INVOLUNTARY  
1700 COMPENS EARNED BUT NOT PAID  
1800 TRANSFER OF VACATION ACCRUALS  
1900 SALARY AND WAGE TRANSFERS  
1940 SALARY ACCRUAL  
1950 VACATION ACCRUAL  
1960 COMPENSATORY TIME ACCRUAL  
1970 SMSPP ACCRUAL  
1980 ELIMINATION OF CAPITALIZED SALARIES & WAGES  
1982 ELIMINATION - SALARIES & WAGES - R&R  
8550 EMPLOYEE VACATION AND S/L ASSESSMENT

**Travel**

2000 TRAVEL  
2100 TRAVEL - CONFERENCE FEES  
2300 UNIVERSITY GARAGE CHARGES  
2700 REMOVAL & MOVING EXPENSE REIMBURSMN  
2900 \*\*\* DISCONTINUED 7/1/2004: USE OBJ 2000 FOR TRAVEL  
3000 FREIGHT

**Indirect Cost and Recharges**

3700 UNIV EXT ADMINIST EXP INDIR COST  
3800 INDIRECT COST RECOVERY  
3850 ELIMINATION OF NON-REPORTABLE EXPENSE  
3900 RECHARGES-CREDIT TRANSACTIONS  
3905 RECHARGES-DEBIT TRANSACTIONS  
3981 RECHARGES-UCOP ASSESSMENT FEE - CREDIT TRANSACTIONS

**Communication Services**

4100 TELEPHONE & TELEGRAPH & TELETYPE  
4400 POSTAGE, MAIL, INCL. COMMERCIAL MAIL SERVICE

**Rents and Utility Services**

5000 RENTAL OF SPACE INTERDPT RECHARGE  
5100 RENTAL OF SPACE OR FACILITY OTHER  
5200 UTILITIES SERVICES  
5210 ELECTRICITY  
5220 WATER & SEWER  
5230 NATURAL GAS  
5250 OIL  
5260 PROPANE/BUTANE  
5300 RENTAL OF EQUIPMENT OTHER  
5400 RENTAL OF EQUIPMENT COMPUTER  
5500 RENTAL OF EQUIPMENT INTERDPT RCHG  
5600 PAYMENT UNDER CAPITAL LEASE OTHER  
5700 PAYMENT UNDER CAPITAL LEASE COMPUTER

**Printing**

6000 PRINTING OF PUBLICATIONS|  
6050 REPRODUCTION AND PHOTOGRAPHY  
6100 PRINTING OF FORMS, STATIONARY, ETC  
6200 LIBRARY MATERIALS (NON-INVENTORIAL)  
6300 LIBRARY MATERIALS BOOK BINDING

**Other Goods and Services**

7000 CENTRAL STENOGRAPHIC SERVICES  
7100 REPAIRS, ALTERATIONS & MAINTENANCE  
7150 BUILDING MAINTENANCE (DPT RECHARGE)  
7170 POLLUTION REMEDIATION COST  
7175 POLLUTION REMEDIATION COST RECOVERY-CURRENT YEAR COST   
7181 SPECIAL POLLUTION REMEDIATION COST  
7182 EXTRAORDINARY POLLUTION REMEDIATION COST  
7183 SPECIAL POLLUTION REMEDIATION RECOVERY-CURRENT YEAR COST  
7184 EXTRAORDINARY POLLUTION REMEDIATION RECOVERY-CURRENT YEAR COST  
7200 MISCELLANEOUS SERVICES  
7205 OUTSIDE PURCHASED SERVICES  
7210 OH-EXEMPT PORTION OF GENOMIC ARRAYS  
7220 MEMBERSHP&SUBSCRIP: FED CHARGEABLE  
7230 ADVERTISING: FEDERALLY CHARGEABLE  
7240 ROYALTIES  
7250 FOOD&BEVERAGES FOR BUS MEET'GS/CONF  
7270 FIRST $25K OF SUBAWARD  
7290 TEMPORARY LABOR COSTS  
7300 EXP IN EXCESS OF 25K ON SUBCONTRACT  
7310 BAD DEBT FOR STATE  
7320 BAD DEBT FOR FEDERAL  
7330 BAD DEBT FOR MEDICAL CENTERS  
7340 BAD DEBT FOR AUXILIARIES  
7350 BAD DEBT FOR EDUCATIONAL ACTIVITIES  
7360 BAD DEBT FOR OTHER  
7400 EQUIV OF MONTH EARNINGS PD TO DPNDT  
7500 PAYMENT OF UCRS BENEFITS  
7580 UCOP ASSESSMENT FEE  
7590 GRANT PAYMENTS UNDER BCRP & SIMILAR PROGRAMS  
7610 COMPUTING & DP SERV ADMINIST  
7620 COMPUTING & DP SERV ACADEMIC  
7630 OPERATING EXPENSE-LOSS ON SALE OF RECEIVABLES  
7640 OPERATING EXPENSE-PAYMENT OF PLEDGED RECEIVABLES  
7700 FINES AND PENALTIES  
7710 DONATIONS AND CONTRIBUTIONS  
7720 MEMBRSHP&SUBSCRIP: FED UNCHARGEABLE  
7730 ADVERTISING: FEDERALLY UNCHARGEABLE  
7740 PATIENT CARE  
7750 SOCIAL ACTIVITIES & ENTERTAINMENT  
7760 SCHOLARSHP ALLOWANCE CREDIT  
7770 STIPENDS: SCHOLARSHPS & FELLOWSHPS  
7780 COST OF LEGAL PROCEEDINGS  
7800 NONOPERATING EXPENSES  
7810 OTHER LOSSES, OTHER THAN CAPITAL ASSETS  
7820 INSURANCE RECOVERIES, CURRENT YEAR OTHER THAN CAPITAL ASSETS  
7900 HONORARIA (OTHER THAN UC EMPLOYEES)  
7910 MEDICAL MALPRACTICE INSURANCE  
7920 415M RESTORATION PLAN CONTRIBUTION  
7930 GENERAL LIABILITY INSURANCE  
7940 EMPLOYMENT PRACTICE LIABILITY PROGRAM  
7950 OTHER INSURANCE  
7970 GSHIP-SELF INSURANCE  
7980 USHIP-SELF INSURANCE (should not have been used until July 1, 2011)   
7961 DOE LABORATORIES EXPENSE-OTHER-LBNL  
7962 DOE LABORATORIES EXPENSE-OTHER-LLNL  
7963 DOE LABORATORIES EXPENSE-OTHER-LANL  
7964 OPEB IMPLICIT RATE SUBSIDY-LBNL  
8000 SUPPLIES & MATERIALS  
8010 MEDICAL SUPPLIES  
8020 CHEMICALS ORGANIC & INORGANIC  
8030 LAB GLASS/CERAMICS  
8040 LAB INSTRUMENTS & SUPPLIES  
8050 FERTILIZERS & PESTICIDES  
8060 LAB ANIMALS/FEED  
8070 GENERAL OFFICE SUPPLIES  
8080 EDUCATIONAL TV/AV SERVICE  
8090 ELIMINATION OF CAPITALIZED OTHER CF EXPENDITURES  
8092 ELIMINATION - OTHER - R&R  
8100 NON-CAPITALIZED FABRICATED COST  
8120 CAMPUS NON-CAPITALIZED DURABLE SUPPLIES $200 - 4999  
8130 MED CTR NON-CAPITALIZED DURABLE SUPPLIES   
8140 MED CTR CAPITALIZED DURABLE SUPPLIES

**Retirement and Employee Benefits**

8220 PERS-VERIP ANNUITY  
8231 EMPLOYER UC OPEB CONTRIBUTION-UC  
8233 EMPLOYER UC OPEB CONTRIBUTION-LBNL  
8234 EMPLOYER UC OPEB CONTRIBUTION-LLNL  
8235 EMPLOYER UC OPEB CONTRIBUTION-LANL  
8236 EMPLOYEE UC OPEB CONTRIBUTION-LBNL  
8237 EMPLOYEE UC OPEB CONTRIBUTION-LLNL  
8238 EMPLOYEE UC OPEB CONTRIBUTION-LANL  
8251 UC OPEB ARC ADJUSTMENT-UC  
8252 UC OPEB ARC ADJUSTMENT-LBNL  
8261 INTEREST ON BEGINNING OF YEAR NET UC OPEB OBLIGATION-UC  
8262 INTEREST ON BEGINNING OF YEAR NET UC OPEB OBLIGATION-LBNL  
8281 UC OPEB ARC-INCREMENTAL ACCRUAL-UC  
8282 UC OPEB ARC-INCREMENTAL ACCRUAL-LBNL  
8300 OASDI  
8310 MEDICARE  
8400 STATE TCHRS RETIR SYS REGENTS CNT  
8450 ORANGE COUNTY RETIREMENT SYSTEM  
8460 FEDERAL CIVIL SERVICE RETIREMENT SYSTEM  
8500 WORKER COMPENSATION  
8515 CAMPUS BENEFIT COSTS  
8520 UNEMPLOYMENT INSURANCE  
8530 EMPLOYEE SUPPORT PROGRAMS  
8540 HEALTH INSURANCE SEC. 89  
8560 LIFE INSURANCE SEC. 89  
8570 GRADUATE STUDENT HEALTH INSURANCE  
8580 HEALTH SCIENCES SEVERANCE PAY PLAN  
8590 GRADUATE STUDENT FEE REMISSION  
8600 EMPLOYER UCRP CONTRIBUTION-UC  
8601 EMPLOYER UCRP CONTRIBUTION-LBNL  
8602 EMPLOYER UCRP CONTRIBUTION-LLNL  
8603 EMPLOYER UCRP CONTRIBUTION-LANL  
8604 EMPLOYEE UCRP CONTRIBUTION-LBNL  
8605 EMPLOYEE UCRP CONTRIBUTION-LLNL  
8610 UCRS REGENTS CONTRIB PHASED RETRM  
8620 HEALTH SCIENCE COMPENSATION RESERVE  
8630 UCRP SUPPLEMENTAL ASSESSMENT  
8640 GRADUATE STUDENT PARTIAL FEE REMISSION  
8650 UCRS REGENTS CONTRIB. SUMMER SALARIES  
8660 SENIOR MANAGEMENT SUPPLEMENT  
8666 UCRP ARC ADJUSTMENT-UC  
8667 UCRP ARC ADJUSTMENT-DOE LABORATORIES  
8671 INTEREST ON BEGINNING OF YEAR NET UCRP OBLIGATION-UC  
8672 INTEREST ON BEGINNING OF YEAR NET UCRP OBLIGATION-DOE LABORATORIES  
8681 UCRP ARC-INCREMENTAL ACCRUAL-UC  
8682 UCRP ARC-INCREMENTAL ACCRUAL-DOE LABORATORIES  
8700 PERS REGENTS CONTRIBUTION  
8710 DENTAL INSURANCE-PSBP  
8720 HEALTH INSURANCE-PSBP  
8730 VISION INSURANCE-PSBP  
8740 DISABILITY INSURANCE-PSBP  
8750 LIFE INSURANCE-PSBP  
8760 BROKER FEES-PSBP  
8770 TERMINATION BENEFITS EXPENSES-OTHER EMPL BENS - VOLUNTARY  
8775 TERMINATION BENEFITS EXPENSES-OTHER EMPL BENS - INVOLUNTARY  
8780 COBRA STIMULUS SUBSIDY  
8800 NON-INDUST DISABILITY INSUR PREMIUM  
8820 SCERS EMPLOYER CONTRIBUTION  
8830 VISION CARE CONTRIBUTION  
8840 VISION CARE ALT CONTRIBUTION  
8870 ACCRUED BENEFITS-COMP ABS-UCRS  
8880 ACCRUED BENEFITS-COMP ABS-OTHER  
8890 ELIMINATION OF CAPITALIZED BENEFITS  
8892 ELIMINATION - FRINGE BENEFITS - R&R  
8900 HEALTH INSURANCE  
8910 EMPLOYEE BENEFIT COSTS TRANSFERS  
8915 HEALTH INSURANCE-IMPLICIT SUBSIDY RETIREE HEALTH-UC  
8920 CONSTRUCTION CLASS VAR BENEFITS  
8930 GENERAL LIABILITY INSURANCE  
8940 BENEFIT ACCRUAL  
8945 INCENTIVE AWARD PROGRAM ASSESSMENT  
8950 EMPLOYERS DENTAL PLAN CONTRIBUTION  
8955 INCENTIVE AWARD PROGRAM BENEFIT FUNDING  
8960 FACULTY BENEFIT COST OFFSET  
8970 GRADUATE STUDENT TUITION REMISSION (RA)  
8980 SPECIAL LIFE INSURANCE CONTRIBUTION   
8995 BENEFITS ADMINISTRATION ASSESSMENT

**Equipment**

9000 INVENTORIAL EQUIPMENT  
9100 INVENTORIAL LIVE STOCK  
9200 LIB BOOKS & LIB MATERIALS TO BE CAPITALIZED  
9210 LIB RARE BOOKS & RARE BOOK COLLECTIONS TO BE CAP  
9213 CAPITALIZED STANDARD OFFICE FURNITURE (MED CTR)  
9214 NON-INVENTORIAL CAPITALIZED ITEMS (MED CTR)  
9220 SPECIAL COLLECTIONS (EXCL. LIB) TO BE CAPITALIZED  
9230 SOFTWARE PROJECTS TO BE CAPITALIZED > 10M  
9235 SOFTWARE PROJECTS TO BE CAPITALIZED < 10M  
9300 TRADE-IN ALLOW FOR USED EQUIPMENT  
9400 RENTAL ALLOW ON INVENTORIAL EQUIP  
9500 FULL VALUE MINUS COST OF SURPLUS  
9600 FABRICATION COMPONENTS OR SUPPLIES  
9700 BUILDINGS & STRUCTURES TO BE CAPITALIZED  
9710 FIXED EQUIPMENT TO BE CAPITALIZED  
9740 GENERAL IMPROVEMENTS TO BE CAPITALIZED  
9750 INFRASTRUCTURE ASSETS TO BE CAPITALIZED  
9760 INTANGIBLE ASSETS TO BE CAPITALIZED  
9790 EXP. FOR CIP TO BE CAPITALIZED  
9800 INTERDEPT TRANSFER OF INV EQUIPMNT  
9900 PURCHASED COMPUTER EQUIPMENT  
9950 OFFICE FURNITURE/EQUIPMENT  
9980 NONCAPITALIZED EXPENDITURES  
9981 ELIMINATION OF CAPITALIZED CF EQUIPMENT PURCHASES  
9982 ELIMINATION - EQUIPMENT - R&R

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