

UCLA

Article ID: 1000827

Base & Object Code Table for Indirect Costs

Summary: The base code is used for contract and grant projects to identify expenditures for which indirect cost recovery is applicable.

Base-Object Code Table: Used for facilities and administration (F&A) cost inclusion and exclusion in calculation of indirect costs for contract and grant projects. (Last updated 9/25/07 and confirmed with EFM.)

F&A Base Code	Description	Object Codes Title	Object Codes Subject to F&A	Object Codes NOT Subject to F&A
A	Salaries & Wages (excluding employee benefits)			
		range of various chargeable codes	1000 - 1999	
		range of various non chargeable codes		2000 - 9999
B	TDC - Total Direct Costs (with specified exception)			
		range of various chargeable codes	1000 - 3799 4000 - 9999	
		Indirect cost recovery Recharge credits (sub 09 only)		3800 - 3899 3900 - 3999
C	TDC - Total Direct Costs (with specified exception)			
		range of various chargeable codes	1000 - 3799 4000 - 7504 7506 - 8569 8574 - 8589 8594 - 8639 8644 - 8709 8761 - 8969 8974 8979 - 9999	
		Indirect cost recovery		3800 - 3899
		Recharge credits (sub 09 only)		3900 - 3999
		Student tuition, registration and other student fees		7505
		Mandatory medical insurance premiums for students (sub 06 only)		8570 - 8573
		OP Graduate student fee remission		8590 - 8593
		Grad student partial fee remission-2 (two)		8640 - 8643
		Postdoc scholar benefits plan		8710 - 8760
		Grad student fee remission		8970 - 8973

	GSR non-resident tuition remission		8975 - 8978
D	Salaries and Wages (including employee benefits)		
	Salaries and wages	1000 - 1999	
	Employee benefits	8200 - 8999	
	range of various non chargeable codes		2000 - 8199 9000 - 9999
J	MTDC- Modified Total Direct Costs		
	range of various chargeable codes	1000 - 3199 3181 - 3465 3468 - 3799 4000 - 5799 5801 - 7299 7301 - 7500 7506 - 8569 8574 - 8589 8594 - 8639 8644 - 8969 8974 8979 - 8999 9100 - 9102 9104 9106 9200 - 9250	
	Alterations and renovations		3180
	Patient care costs		3466 - 3467
	Indirect cost recovery		3800 - 3899
	Recharge credits (sub 09 only)		3900 - 3999
	Space rental or off campus lease		5800
	Single subcontract > than \$25,000		7300
	Student stipends		7501 - 7504
	Student tuition, registration and other student fees		7505
	Mandatory medical insurance premium for students (sub 06 only)		8570 - 8573
	OP graduate student fee remission		8590 - 8593
	Grad student partial fee remission-2 (two)		8640 - 8643
	Grad student fee remission		8970 - 8973
	GSR non-resident tuition remission		8975 - 8978
	Equipment and facilities		9110 - 9199 9251 - 9999

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