

**University of California
GASB 35 Depreciation Reporting**

**Addendum G to
Issues Resolution Memo No. 1**

Consistency in Calculation Methodology – Depreciation of Buildings

Addendum E to Issues Resolution Memo No. 1 established the system-wide definition of laboratory space and laboratory buildings based on Room Use Codes and Programs Codes. It also identified additional campus-specific Program Codes used to define laboratory space and laboratory buildings.

This Addendum establishes the process for adding or deleting campus-specific Room Use Codes or Program Codes to define laboratory space and buildings.

1. Request for changes to the campus-specific Room Use Codes and Program Codes listed in Addendum E of IRM No. 1 must be submitted by the campus Controller to UCOP Financial Management. The request should explain the reason for the change. Requests may be submitted at any time; however, all requests submitted after January 31 will not be applied to the depreciation calculation for that fiscal year.
2. UCOP Financial Management will review all requests and discuss the final conclusion with the campus within 60 days of the request.
3. Changes approved by UCOP Financial Management will be forwarded to UCOP IR&C for incorporation into the UCOP Depreciation System.