

ACCOUNTING CODES: GENERAL LEDGER

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I. INTRODUCTION

This chapter is the official guide to the accounting codes generally used in the Office of the President's (UCOP's) Corporate Financial System (CFS).¹ These codes are required in transmittals of financial data to UCOP for CFS. Campus data files submitted for the CFS should conform to the codings described in this chapter.

The following coding is used in the CFS.

Type of Account	UC Location		Account Number	Fund	Subaccount Code	Object Code	Transaction Code
	Loc 1	Loc 2					
	(A)	(A)	(B)	(C)	(D)	(E)	(F)
Balance Sheet (excluding Fund Balance)	03	1	111000	19900			
Fund Balance	03	1	119900	19900			0800
Revenue	03	1	219900	19900			
Expenditure	03	1	402450	19900	3	8000	

Campus Electronic File Submissions

Each month campuses are required to submit to UCOP an electronic file that reflects the status of the campus ledger file (the BAL file). The BAL file contains data at an aggregate level and contains current balances for ledger accounts, as well as current month activity. The file includes the following type records to be submitted:

¹

* Other codes used for special purposes and systemwide reporting which are attributes of the account or fund codes are managed by Information Resources & Communication at UCOP and are available for review at <http://data.ucop.edu/subject-area/financial-assets/cfs.html>. These codes are submitted to UCOP monthly in the Corporate Account Fund Profile (CAFP).

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I. INTRODUCTION (Cont'd.)

- Balance Sheet Record;
- Revenue Record; and
- Expenditure Record.

These record types provide summary information that includes data elements UC Location, Account Number, Fund Number and Sub-Account Code (A through D in the chart above). More detailed information is transmitted to UCOP in the following record types:

- Expenditure Object Detail Record that provides detail to the object code level (E in the chart above); and
- Fund Balance Adjustment Record that provides detail to the transaction code level (F in the chart above).

More information about the BAL file and submission requirements is available at the following web site:

<http://data.ucop.edu/subject-area/financial-assets/cfs.html>

In addition to the monthly BAL file, campuses are required to submit electronic files that include the account and fund title and attribute information for financial reporting purposes: the Corporate Account Fund Profile (CAFP). More information about the CAFP file and submission requirements is available at the following web site:

<http://data.ucop.edu/subject-area/financial-assets/caf-input-specs.html>

Chapter Layout

The two main parts of this chapter are contained in sections II and III. Section II prescribes the use of each code and indicates the office responsible for assigning the code numbers. Section III is a detailed listing of the code numbers. The two sections are parallel in organization; subsections II.A. and III.A., for example, both cover location codes.

Within sections II and III of this chapter, subsections are numbered A, B, C, etc., corresponding to the letters shown in the above coding block.

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II. ASSIGNMENT AND USE OF CODES (Cont'd.)

B. SPECIFIC ACCOUNT CODES 03-1-~~402450~~-19900-3

This six-digit code indicates specific balance sheet (i.e., statement of net assets), revenue, or expenditure accounts. Specific account codes are determined by each campus accounting system. Consolidated reporting at UCOP is based on account group code (AGC). Therefore, the campus must assign the appropriate AGC to each unique specific account code. Account group codes are assigned by UCOP-Financial Management.

1. Balance Sheet Accounts

Individual balance sheet account numbers may be assigned locally, except for numbers common to all campuses, which are assigned by UCOP-Financial Management.

2. Revenue Accounts—Current Funds Group Only

Individual revenue account numbers are in Current Funds only and may be assigned locally, except for numbers common to all campuses, which are assigned by UCOP-Financial Management.

3. Expenditure Accounts—Current Funds and Unexpended Plant Funds Groups Only

a. Current Funds

Individual expenditure account numbers may be assigned locally.

b. Unexpended Plant Funds

The first digit (9) indicates plant funds expenditure accounts (see Accounting Manual chapter [P-415-8](#), *Plant Accounting: Unexpended Plant Funds*).

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4. Establishing New Accounts

The title and the account group code of each new account, as well as other required attributes², must be established in the campus account fund profile records.

C. FUND CODES 03-1-402450-1990-3

Each fund is assigned a separate five-digit code number. Fund coding is required for all income and expenditure accounts, certain balance sheet accounts, and unexpended balances accounts. The use of fund numbers with certain asset and liability accounts is necessary to identify funds for the Short-Term Investment Pool (STIP) distribution of income (see Business and Finance Bulletin A-60).

Certain fund numbers common to all campuses (e.g., 1990) are assigned by UCOP-Financial Management. Consolidated reporting at UCOP is based on fund group codes (FGC). Therefore, the campus must assign the appropriate FGC to each fund number. The FGCs are assigned by UCOP-Financial Management.

The title and the fund group code of each new fund, as well as other required attributes², must be established in the campus account fund profile records.

D. SUBACCOUNT CODES 03-1-402450-1990-3

All subaccount codes are designated by UCOP-Financial Management. The requirements for the use of the subaccount code are:

- Balance sheet accounts: There should be no entry in the subaccount field for data submitted to the CFS.
- Revenue accounts: There should be no entry in the subaccount field for data submitted to the CFS.

² Other codes used for special purposes and systemwide reporting which are attributes of the account or fund codes are available for review at <http://data.ucop.edu/subject-area/financial-assets/cfs.html>. These codes are submitted to UCOP monthly in the CAFP.

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II. ASSIGNMENT AND USE OF CODES

D. SUBACCOUNT CODES 03-1-402450-19900-3 (Cont'd.)

- Expenditure accounts: A subaccount code is always required.

E. OBJECT CODES

1. General Object Codes

This code is used for the natural classification of expenditures by object, i.e., it "identifies that which is received in return for the expenditures." It is therefore similar in purpose to the subaccount code; however, the object code provides a more detailed breakdown than the subaccount code. Also, while the subaccount code is used primarily in the preparation and control of budgets, the object code is used to accumulate expenditures for the annual financial report and for special studies of expenditures.

Every financial entry to expenditure accounts must have an object code.

Campuses may assign object codes for their use; however, campus codes must map to (i.e., be translated into) the codes specified in subsection III.E. when transmitting data to the CFS.

2. Object Exceptions

Each object code may be used only with certain subaccounts. Each campus should have procedures to assure that all financial expenditure transactions are assigned object codes and that the object codes are consistent with the subaccount codes (see subsection III.E.2.).

3. The Object Code Field-Additional Uses

The four-character object code field of the account coding scheme is also used for several other purposes besides expenditure classification. Code assignments for these purposes are the responsibility of UCOP-Financial Management.

Special codes may be used to identify property, buildings, and equipment in the construction-in-progress and other plant expenditure or asset accounts (see Accounting Manual chapter P-415-8, *Plant Accounting: Unexpended Plant Funds*).

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F. TRANSACTION CODES

Transaction codes are used to classify financial transfers to, from, and between fund balances accounts and unexpended balances accounts, both for intra-fund group and inter-fund group transfers. These codes are used in preparing the statement of revenues, expenses and changes in net assets in the annual financial report; therefore, all financial transfers of these fund balances must be coded carefully. The codes are published in Accounting Manual chapter A-115-3, *Accounting Codes: Transaction Codes for Fund Balances Accounts*.

G. OTHER CODES

Other codes that may be submitted to CFS in the Fund Balance Adjustment Record include the following:

- Type-of-Entry Code identifies the source document from which entries are posted to the ledger.
- Audit ID is the number of the source document (voucher or financial journal number) which identifies a transaction.
- Date is the date of the source document (or input form) for a financial or budget transaction. Transaction date may also be machine-generated.
- Description is narrative information about the nature or source of the transaction.

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III. LISTING OF CODES

Note: Codes designated A through D comprise the account code; codes designated E and F are other general ledger codes.

A. LOCATION CODES

Campuses must use the following location codes:

Location Code

Required Systemwide CFS Code			Optional Codes for Campus Reports (Local Discretion)		
UC Loc Code 1	UC Loc Code 2		Campus Local	UCOP	Location
	Campus	UCOP			
01	1	2	1	J	Berkeley
02	1	2	2	K	San Francisco
03	1	2	3	L	Davis
04	1	2	4	M	Los Angeles
05	1	2	5	N	Riverside
06	1	2	6	O	San Diego
07	1	2	7	P	Santa Cruz
08	1	2	8	Q	Santa Barbara
09	1	2	9	R	Irvine
10	1	2	0	S	Merced
40	n/a	2	n/a	E	Endowments
41	n/a	2	n/a	U	UCRS
42	n/a	2	n/a	T	OPEB Trust

B. SPECIFIC ACCOUNT GROUP CODES

1. Balance Sheet Account Group Codes

Lists of valid account group codes for the University, the University of California Retirement System (UCRS) and the OPEB Trust statements of net assets (balance sheets) can be found at <http://www.ucop.edu/financial-accounting/policies-and-guidance/financial-statement-mapping.html>.

2. Revenue and Expenditure Account Group Codes

A list of valid account group codes for the

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University revenues and expenditures can be found at <http://www.ucop.edu/financial-accounting/policies-and-guidance/financial-statement-mapping.html>

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C. FUND GROUP CODES

A list of valid fund group codes can be found at <http://www.ucop.edu/financial-accounting/policies-and-guidance/financial-statement-mapping.html>

D. SUBACCOUNT CODES

1. Current Funds Group

Subaccount Codes—Current Funds

Subaccount Number	Title
0	Salaries—Academic
1	Salaries—Staff
2	General assistance
3	Supplies and expense
4	Equipment and facilities
5	Code available for special use
6	Employee benefits
7	Code available for special use
8	Code available for special use
9	Recharges to other departments

2. Plant Funds Group

Subaccount Codes—Plant Funds

Subaccount Number	Title
0	Site clearance and preparation
1	Construction
2	External utilities
3	Groups 2 and 3 equipment
4	Landscaping
5	Architects and engineers services—external
6	Architects and engineers services—internal
7	Surveys, tests, plans, specifications, etc.
8	Special items
9	Unallocated and contingency funds

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E. OBJECT CODES

1. General Object Codes

A list of valid object codes can be found at <http://www.ucop.edu/financial-accounting/policies-and-guidance/financial-statement-mapping.html>

2. Object Codes Permissible with Each Subaccount Code

Object Codes Permissible with Each Subaccount Code

Subaccount Code	Permissible Object Codes
0, 1, 2	1000 - 1999
3	2000 - 8999, <i>except 3900</i>
4	9000 - 9999
5, 7, 8	Any object code <i>except 3900</i>
6	Any staff benefit object code
9	3900 <i>only</i>

Note: Any deviation from the above constitutes an "object exception" and must be corrected.

3. The Object Code Field—Additional Uses

Refer to Accounting Manual chapter P-415-8, *Plant Accounting: Unexpended Plant Funds*.

F. TRANSACTION CODES

Refer to Accounting Manual chapter A-115-3, *Accounting Codes: Transaction Codes for Fund Balances Accounts*.

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G. OTHER CODES

Type of Entry Codes

Code	Type of Entry
00	Balance forward from previous year
11 12 13 14 15	<u>Budgetary Entries</u> Annual operating budget Reappropriation of funds from prior fiscal year Appropriation or adjustment made during year Intracampus transfers of funds All intercampus transfers of funds
3X, 4X, 5X	<u>Financial Entries</u>
6X	<u>Lien Entries</u>

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IV. REFERENCES

Accounting Manual Chapters

- A-115-1 Account Classification
- A-115-3 Accounting Codes: Transaction Codes for Fund Balances Accounts
- P-415-8 Plant Accounting: Unexpended Plant Funds

Planning and Budget Manual Chapter

- 6060 Student Fees, Service Charges, and Deposits

Business and Finance Bulletin

- A-60 Short-Term Investment Pool (STIP)—Distribution of Income

Letters and Memoranda

GASB Statement No. 34 Issues Resolution Memorandum No. 125, *Required Changes to Support the Statement of Net Assets*

GASB Statement No. 34 Issues Resolution Memorandum No. 150, *Required Changes to Support the Statement of Revenues, Expenses and Changes in Net Assets*

GASB Statement No. 34 Issues Resolution Memorandum No. 175, *Required Changes to Support the Statement of Cash Flows*

Director D. L. Alter, Letter to Assistant Vice Chancellors/Accounting Officers on Chart of Accounts, March 2, 1993.

Director D. L. Alter, Letter to Accounting Officers on Assignments of Type of Entry Code, May 12, 1993.

Director D. L. Alter, Letter to Assistant Vice Chancellors/Accounting Officers on Chart of Accounts, August 26, 1993.

Historical note: Accounting Manual chapter first issued 6/2/69, superseding a similar chapter in the Chief Accountant's Operating Manual. Revised: 6/1/70, 6/1/75, 10/1/76, 11/1/79, 3/1/80, 7/1/80, 11/1/80, 2/1/81, 5/1/81, 6/15/81, 8/1/83, 3/1/84, 7/15/86, 8/15/87, 3/1/90, 8/17/90, 8/1/91, 12/1/92, 12/30/93, 6/30/94, 12/30/94, 6/30/95, 12/30/95, 3/31/98, 6/30/98, 12/30/98, 9/30/99, 6/30/04, 12/31/04, 6/30/05, 6/30/06, 3/31/07, 9/30/07, 3/31/08, 2/28/09 and 9/30/09; 6/30/10 analyst-D. Wildeman.; 6/30/16