

Natural Class Account (NCA) Overview

The Natural Class Account or NCA Chartfield is a 6-character code used to identify the classification or nature of the accounting transaction (e.g., office supplies). Natural Class Accounts (NCAs) provide for the systematic recording and summarization of University transactions at the lowest level of common natural classification by Balance Sheet (Assets, Liabilities, and Unexpended Fund Balance), Revenue and Expenditures. Refer to the [NCA List](#) for a complete list of all NCAs.

Every NCA falls into NCA Groups. NCA Groups are used to consolidate large ranges of NCAs into a limited number for ease in reporting at a high level. Use the [WebLinks](#) NCA Group Inquiry to list all NCA Groups.

NCA Group Code Range	Title	NCA Code Range	Regents	Foundation
100000 100648-151812	Balance Sheet, includes Assets, Liabilities, and Unexpended Balance	100000-199999	✓	
154160-159600	Balance Sheet, UCSF Foundation, includes Assets, Liabilities, and Unexpended Balance	100000-199999		✓
200000 332060	Revenues	300000-399999	✓	
385110-387110	Revenues, UCSF Foundation	300000-399999		✓
401000-412000	Expenditures, Salary and Benefits Related	401000-419999	✓	
430000-438888	Expenditures, Non-Payroll	430000-439999	✓	
440000-450000	Expenditures, Equipment and Plant	440000-459999	✓	
485310-486320	Expenditures, UCSF Foundation	485310-486399		✓
490000-492000	Recharges	490000-492999	✓	
495300-497400	Recharges/Transfers, UCSF Foundation	495300-497499		✓

NCA Attributes

Field Name	Type	Length	Description
NCA Code	AN	06	Number assigned to a specific account that identifies the classification or nature of the accounting transaction (e.g., office supplies). NCA codes are grouped by category: Balance Sheet: <ul style="list-style-type: none"> ▪ Assets ▪ Liabilities ▪ Fund Balance/Equity Profit & Loss: <ul style="list-style-type: none"> ▪ Revenue ▪ Expenditures
Description	AN	30	30-character NCA title
NCA Dept Code	AN	06	6-digit code of department that oversees the NCA; Department Code identifies ownership that enables reporting and access to data. Department Code 752563 is used for most NCAs. Exceptions are for the Medical Center and for Balance Sheet NCAs that are unique to one department, such as Pediatrics Accounts Receivable.
Budget NCA Code	AN	06	Defines the budget NCA for roll-up; always required
Budget NCA Description	AN	30	30-character Budget NCA title
Account Type	AN	01	A – Asset E – Expenditure L – Liability Q – Equity or Fund Balance R – Revenue
Balance Forward*	AN	01	Yes/No ; indicates if the NCA carries a balance forward to the next fiscal year; generally this only applies to Asset, Liability, and Equity or Fund Balance NCAs.
Fund Type*	AN	01	Indicates if the NCA is used with Current, Plant or Loan funds
UCOP Object Code	AN	04	Required for Account Type of Expenditure. Before PeopleSoft, Object Codes were used to report classification of expenditures. Object Codes are still used to <u>submit financial data to UCOP</u> in the format required for the old Sub/Object Codes still used by UCOP. When a new expenditure NCA is established, a corresponding Object Code must also be set up so that the NCA will convert to an Object Code when reporting to UCOP.
System Maintained Account	AN	01	Should always be No
Budget Override Acct			Not used
Statistical Account	AN	01	Not used
Unit of Measure	AN	03	Not used currently
* Oracle/PeopleSoft Attribute Only			

Field Name	Type	Length	Description
Open Item Account	AN	01	Yes - NCA allows open item accounting Used with Asset and Liability NCAs to indicate the NCA will be used for tracking open items (e.g., an Accounts Payable NCA where a travel advance was paid and recorded in AP and GL with an Open Item Reference). When the expense reimbursement request is entered in AP with the Open Item Reference, the travel advance and expense reimbursement are matched, and if they are equal, the Open Item is closed and dropped from the General Ledger.
Open Item Description	AN	10	If Open Item Account is Yes , Open Item Description is "Reference." Otherwise, it is blank.
Open Item Edit Record	AN	15	Not used
Open Item Edit Field	AN	18	Not used
Stop Code	AN	01	Stop Code defaults to No on setup. When the NCA is no longer used and transactions should not be posted to the NCA, this is set to Yes along with the corresponding Stop Date .
Stop Date	Date	10	Stop Date defaults to 01/01/0001 on setup. When the NCA is no longer used, this is the date the NCA became inactive. A STOP should be activated only if the NCA is reconciled & closed out.
NCA Group Definitions			
UCOP	AN	06	UCOP Group Code (between 000000-999999) indicates the category to which an NCA belongs in UCOP's accounting structure. <ul style="list-style-type: none">▪ UCOP Group Code is used with Balance Sheet NCAs only and therefore is required for Account Types of A, L, Q.▪ It should be blank for Revenue and Expenditure NCAs.
Owner	AN	01	C - Campus Department F - Foundation M - Medical Center (DPAs starting with 42) O - Old Medical Center S - Shared
Budget	AN	06	Defines the budget NCA for roll-up; always required
OBHx	AN	01	Y indicates this NCA is used in calculating F&A for this Overhead Base Code. Refer to the following web site to obtain the current Base Codes (to substitute for the "x"): http://acctg.ucsf.edu/extramural_funds/emf/ohbase1.htm
SUB	AN	01	Required for expenditure NCAs. Prior to PeopleSoft, the campus used Sub Codes with recording expenditures, such as Sub 6 for Payroll Benefits.
REVNUE REVNUA REVNUB	AN	03	Applicable to revenue NCAs only; defines the ID (Mxx where xx are digits) of the Revenue Club to which this revenue NCA belongs. Revenue Clubs are used in Fund Groups to indicate the correct group of Revenue NCAs to use with that Fund. REVNUE is the Revenue NCA's primary club. REVNUA and REVNUB are used if the Revenue NCA belongs to more than one club.