

Natural Class Account (NCA)

Natural Class Accounts 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.

Every NCA falls into NCA Groups. The NCA Groups are used to consolidate large ranges of NCA's into a limited number for ease in doing reporting at a high level.

NCA Ranges and Group Categories
NCA Ranges Used by Departments

NCA Group	Title	Regents	Foundation
100000	Balance Sheet, Includes Assets, Liabilities and Unexpended Balance (NCA Range from 100000-199999) <i><u>Key Department NCA Range Unexpended Balance</u></i> <i>119800-119900</i>	✓	
154160 – 159600	Balance Sheet UCSF Foundation, Includes Assets, Liabilities and Unexpended Balance (NCA Range from 100000-199999)		✓
<i>200000</i>	<i>Revenues (NCA Range 300000-399999)</i>	✓	✓
<i>401000- 412000</i>	<i>Expenditures-Salary and Benefits Related (NCA Range 401000-419999)</i>	✓	
<i>430000- 438888</i>	<i>Expenditures-Non Payroll (NCA Range 430000-439999)</i>	✓	
<i>440000- 450000</i>	<i>Expenditures-Equipment and Plant (NCA Range 440000-459999)</i>	✓	
<i>485310- 486310</i>	<i>Expenditures-UCSF Foundation (NCA Range 485310-486399)</i>		✓
<i>490000- 492000</i>	<i>Recharges (NCA Range 490000-492999)</i>	✓	
<i>495300- 497400</i>	<i>Recharges/Transfers-UCSF Foundation (NCA Range 495300-497499)</i>		✓

Chartfield Usage Requirements

NCA Category	NCA	Fund/FYr	DPA	Program Code/ Transaction Code
Assets	Yes	Open Item NCA's (Optional for Others)	Optional	Optional
Liabilities	Yes	Open Item NCA's (Optional for Others)	Optional	Optional
<i>Unexpended Balance</i>	<i>Yes</i>	<i>Yes</i>	<i>Optional</i>	<i>Yes (Transaction Code)</i>
<i>Revenues</i>	<i>Yes</i>	<i>Yes</i>	<i>Optional</i>	<i>Optional</i>
<i>Expenditures</i>	<i>Yes</i>	<i>Yes</i>	<i>Yes</i>	<i>Optional</i>
<i>Equipment/Plant</i>	<i>Yes</i>	<i>Yes</i>	<i>Yes</i>	<i>Optional</i>
<i>Recharges</i>	<i>Yes</i>	<i>Yes</i>	<i>Yes</i>	<i>Optional</i>

Key Information for Departments

NCA Inquiry – Chartfield/Account Fund Profile (AFP) Attributes

Attribute	Explanation	Attribute	Explanation
NCA Code	Actual 6 Digit No.	NCA Description	Description seen in GL.
Department Code	Actual 6 Digit Department Code Assigned to NCA	Department Name	Owner of the Department Code – most are owned by Accounting-Campuswide
NCA Group Code	Actual 6 Digit No. used for line roll-up and group of several NCA's in a category.	NCA Group Code Description	Description of NCA Group Code
Account Type	Identifies type of NCA-Revenue, Expenditure, Asset, Liability, Equity	Balance Forward	Yes/No Generally all are No with the exception of Unexpended Balance NCA's
Fund Type	Indicates if the NCA is used with Current, Plant, Loan	UCOP Object Code	Used for translation of month end numbers to UCOP. Represent Object Code used prior to PeopleSoft.
System Maintained	Yes/No – This is for PeopleSoft.	Budget Override Account	Yes/No – This is for PeopleSoft.
Statistics Code	Yes/No – This is for PeopleSoft and currently not activated for UCSF.	Unit of Measure	If Statistic Code activated, unit of measure has to be indicated.
Open Item Account	Yes/No – This is used with Balance Sheet Accounts such as Accounts Receivable.	Open Item Description	If Yes – Reference-Indicates how the open item is tracked in the system.
Open Item Record	Not in use. PeopleSoft attribute.	NCA Open Item Field	Not in use. PeopleSoft attribute.

Fund

The Fund is the Chartfield that identifies the “source” or “color of money”. Under GASB the University is required to report revenues and expenditures by the source. See Fund Range and Description section for a detailed list of fund sources, their description and restriction identity.

Fund Ranges

<u>PLANT FUNDS</u>	
00300-01999	PLANT - are used to record the University's plant activity that includes the fixed assets and associated liabilities and capital projects.
<u>LOAN FUNDS</u>	
02200-03999	LOAN - are used to record Student Loan activity that includes accounts receivable and associated liabilities for student and faculty loans.
<u>CURRENT FUNDS - UNRESTRICTED</u>	
00200-00299	AGENCY - are established by the University to record the administration of monies for which the University acts as fiscal agenda and provides services to an outside entity. Agency funds are not considered University monies or charitable contributions to the University.
04100-09599	ENDOWMENT/OPPORTUNITY - funds established by the Regents for distribution to all campuses. This fund group includes income from funds functioning as endowment and indirect cost recovery.
19000-19999	GENERAL - are provided by the State and are spent within the overall guidelines of the State. Also, included within this fund source are student fees, admission fees, and non-resident tuition.
20000-20499	STUDENT FEES - represent funds, which are used to provide services to regularly, enrolled students, including continuing education courses, to support instructional programs.
60000-65999	SALES & SERVICES OF EDUCATIONAL ACTIVITIES - are used to operate organized activities in support of training and research. Examples of organized activities are recharges, sale of products, patient fees and consulting services.
63000-63999	TEACHING HOSPITAL - are used for Medical Center current operations only.
66000-66099	SALES & SERVICES - SERVICE ENTERPRISES - are used for current operation of service enterprises for such activities as the Storehouse, Reprographics, Telecommunications and Computer Center.
66100-69999	OTHER SOURCES - include income from such activities as royalties on patents, some sales of surplus equipment, and services provided to students at health centers.

<u>Current Funds - UNRESTRICTED (Continued)</u>	
70000-74999	SALES & SERVICES - AUXILIARY ENTERPRISES - are used in the operation of auxiliary enterprises, for such activities as Millberry Union Programs, Parking, and Bookstore.
75000-75999	RESERVES - represent fund balances set-aside for future used. Examples are self-insurance reserves, maintenance reserves and Self-Supporting operations reserves.
76000-76999	RENEWAL & REPLACEMENT RESERVES - represent fund balances accumulated for depreciation of fixed assets for self-supporting and recharge units for future purchases of fixed assets. For reporting purposes this group is part of Plant.
<u>Current Funds – RESTRICTED</u>	
18000-18999 20500-20599	SPECIAL STATE APPROPRIATIONS AND CONTRACTS - represents funds appropriated by the Legislature for special research projects or received under contracts with State agencies. Examples of such projects are for AIDS and Tobacco Research.
21100-33999	FEDERAL GOVERNMENT GRANTS AND CONTRACTS - are funds received from the various Federal agencies in support of research and student aid programs.
20600-20999 21000-21099	LOCAL GOVERNMENT - funds received from Local governments (cities and counties) or tax districts, such as the SFGH contract.
34100-39599	ENDOWMENT INCOME - represents the short-term investment income (STIP) and general endowment pool (GEP) income received from Endowment Fund earnings for current spending according to conditions of the donor. Occasionally endowment funds are unrestricted.
39600-59999 77000-79999 80000-82999	PRIVATE GIFTS, GRANTS AND CONTRACTS - represent funds received from fund sources, such as individuals, foundations and corporations given to enrich University programs. GIFTS are funds donated for unrestricted or designated purposes in support of University programs. GRANTS AND CONTRACTS are written agreements with external sponsors in which the University promises to provide research, training, and public service. Examples are agreements to test a company's drug or device, and sales of survey services.

FUND Inquiry – Chartfield/Account Fund Profile (AFP) Attributes

Attribute	Explanation	Attribute	Explanation
Fund No.	Actual unique 5 Digit Fund.	Fund Title	Title of Fund
Dept. Cd.	Actual 6 Digit Department Code Assigned to Fund. Indicates who owns the fund.	Dept. Name	Title of the “owner” from the Department Code.
Prin Invest	Name of Principal Investigator from the award letter.	Bud/Non Bud:	B/N – Funds such 19900 are (B) budgeted funds. Federal Funds are not (N).
UCOP Group	The 6 digit code assigned to everyone per UCOP requirements. Used for reporting.	Fund ID	Not used.
Begin Date	Begin Date for an award or date the fund begins.	End Date	End Date for an award or date the fund is no longer to be used.
Sales Use Tax	Y/N – this indicates if Sales Tax is to be paid on purchases.	STIP ID	Indicates which is to receive STIP for the fund.
STIP Acct	Indicated DPA that STIP should be appropriated to quarterly.	Restrict Cd.	G/R/U – Indicates the restriction for the fund – General, Unrestricted and Restricted.
Reapprop Cd.	Reappropriation Code assigned to the fund to be used for the fiscal year opening per the “rules”.	Stop Cd	Active/Inactive – A Stop can be placed on a fund to prevent future activity from posting. Active means that the fund receives transactions.

Attribute	Explanation	Attribute	Explanation
Stop Date	This is the effective date for Stop and the fund will no longer receive charges after this date.	Award Type	This is used with EMF Funds. 1-Coop Agreement 2-Contracts 3-Grants 4-Gifts
Fed Flow Thru	1-Gift, Contract, or Grant funded 100% by a State or Private source. 2-Gift, Contract, or Grant funded partially by Federal Funds and partially by a state or private source. 3-Gift, Contract, or Grant funded 100% by Federal funds, although allocated by a State or Private source.	Reprt Freq	Not used.
IC Base	A-Research Grants B-Training Grants C-Includes all direct expenditures subject to IDC D-Includes all direct expenditures except for patient care E-Includes salaries only	IC Rate Cd	Identifies the agencies such as AC-American Cancer AHA-American Heart Association IN-Instruction <i>(Refer to Accounting Office web for detail listing)</i>

Attribute	Explanation	Attribute	Explanation
<p>IC Rate</p>	<p>Current rate applicable to Contracts and Grants</p>	<p>Pay Method</p>	<p>Indicates the manner in which Federal Contract and Grant funds are paid by the University such as 10-Reimbursement, billable monthly 20-Reimbursement, billable quarterly 50-Reimbursement, billing based on completion of task 60- Advance payment per agreed payment schedule 80- Advance payment based upon periodic invoice 90- Letter of Credit 95- Intercampus advances or cost reimbursements 99- Offset funds for cost of education and institutional allowances</p>
<p>On/Off Campus</p>	<p>On/Off Campus i.e. Parnassus On, VAMC Off</p>	<p>Endow Rest</p>	<p>Used for Endowment Funds Only. Restriction as to general use, specific purpose and campus location. List is maintained by UCOP.</p>

Attribute	Explanation	Attribute	Explanation
Sponsor Cat	01-Federal Government 02-State Government 03-Other Government Agency 04-Business/Profit Entity 05-Non-Profit, Business Related 06-Foundation/Charitable Trust 07-Other Charitable Organization 08-Higher Education/Institution/Association 09-Campus Related Organization 10-Individual 11-UC Foundation 12-Marketing Orders 13-Major Dept. of Energy Lab. <i>The above code/attribute is used only with Extramural Funds</i>	Sponsor Cd	Identifies the federal, state, or private contracting or granting agency. List of codes are maintained by UCOP and used by EMF. Examples are: 1123A-Federal Sponsors Only 1123B-State Sponsors Only 1129-Sponsors Other than Federal, State, UC
Recharge Cd	Yes/NO-Most funds are No. Funds that are for approved Recharge Operations such as Telephone, Book Store, The Source would be Yes.	CFDA	Catalog of Federal Domestic Assistance Number. Indicates the program of federal assistance assigned by the Federal Agencies. Required for all Federal Grants, Contracts, Appropriations and Cooperative Agreements. See EMF for details.

Attribute	Explanation	Attribute	Explanation
UBIT	Unrelated Business Income Tax. This code is used only for activities such as the Book Store. Questions should be directed to General Accounting. Yes/No-Most funds are No.	Agency Cd	NSF-National Science Foundation AID-Agency for International Development JUST-Department of Justice EPA-Environmental Protection Agency NASA-National Aeronautical and Space Administration EDUC-Department of Education DOE-Department of Energy NIH1-National Institutes of Health (Fund Range 23405-23506) NIH2-National Institutes of Health (Fund Range 23600-24899) NIH3-National Institutes of Health (Fund Range 25700-25799, 26225) NIH4-National Institutes of Health (Fund Range 29000-33998) <i>Attribute is used with Federal Funds only.</i>
NIH Cap Fund	System derived code for governmental funds. Yes/No		

FUND YEAR Inquiry – Chartfield/Account Fund Profile (AFP) Attributes

Attribute	Description
FY	Fund Year – Grants and Contracts with multi-year awards are set-up with a Fund Year. For examples an award maybe for five years. Five Fund Years are established for the fund.
Begin	The Begin Date is the starting date of the award by grant year, i.e. 01 Begins 10/1/02, 02 Begins 10/1/03.
End	The End Date is the ending date for the award by grant year, i.e. 01 Ends 9/30/03, 02 Ends 9/30/04.
Fed Trans No	The Federal Transaction Number on the award. This number is used with the Letter of Credit Drawdown and Financial Status Reports.
PID	Period ID indicates the period of the award for each fund year. This a alpha fields and is dependent on the award time period.
Auth Amt	Authorization Amount. This is not used today.
DD	Drawdown Code for grants and contracts covered under a Letter of Credit. NOTE THAT A “Z” INDICATES THAT NO TRANSACTIONS SHOULD HIT THE FUND AS NIH CONSIDERS THE FUND CLOSED.
Stp Cd	Stop Code is either Active or Inactive. If Inactive no transactions are allowed on the grants.
Stop Date	The effective Date of a Stop Code.

Department Account (DPA)

The DPA is the Chartfield that identifies the “functional” activities of the University. UCSF is not unlike any other university and is required to record and report activities in a pre-subscribed manner. The primary “mission” of UCSF is Instruction, Research, Patient Care and Public Service. Money expended by the university must be reported by the function and for the intent of the award.

<u>Primary Function DPA's</u>	
DPA Range	Function
400000-419999 620000-621999	INSTRUCTION-includes all current expenditures associated with instructional and teaching activities of a department or division, including continuing education and summer session.
420000-429999	TEACHING HOSPITAL-used to record Medical Center activity only.
430000-439999 600000-609999	ACADEMIC SUPPORT-includes current expenditures for activities that are organized and operated in connection with educational departments and necessary components of professional training programs. This category includes Patient Care/Clinical Activities and Recharge Activities for academic departments.
440000-559999	RESEARCH-includes all research and development activities that are funded by external agencies or by the University.
622000-629999	PUBLIC SERVICE-includes expenditures for non-instructional activities that benefit the general public, such as free clinics or cultural events.
770000-799999	STUDENT AID-includes all expenditures for scholarships, fellowships, and prizes.

The functional activities that support the Universities “primary” mission are in general non-academic and not used by the academic departments.

Support Function DPA's	
DPA Range	Function
640000-649999	MAINTENANCE & OPERATION OF PLANT-includes all expenditures required to maintain and operate the physical plant, including janitorial service, ground maintenance, utilities and major repairs.
680000-689999	STUDENT SERVICES-includes expenditures for services provided to the student body as a whole. Examples are registrar, student health, and financial services.
660000-669999 720000-729999	INSTITUTIONAL SUPPORT-includes expenditures of the general administration offices serving the University, such as the Chancellor's Office, Budget Office, Contracts & Grants, and Accounting Office.
800000-899999	NON-REPORTABLE/BUDGETARY BALANCES-the primary purpose of these DPA's is to record receipts and expenditures for agency funds and clearing accounts such as intercampus payroll clearing.
900000-999999	PLANT PROJECT-includes expenditures for Plant Projects only. These DPA's are associated with Plant Funds only.

Many years ago when the Campus first assigned DPA's (Accounts pre PS) there was organizational structure within the number as follows:

First two digits	==	Function (i.e. 40 Instruction)
Send two digits	==	School (i.e. 49 School of Medicine)
Last two digits	==	Department (i.e. Department of Medicine)

Because the campus has grown and the needs exceeded the numbering capability we know longer use this structure when setting up new DPA's.

Department Account (DPA) Inquiry – Chartfield/Account Fund Profile (AFP) Attributes

Attribute	Explanation	Attribute	Explanation
DPA Code	DPA is a unique six digit number assigned to the Department to identify expenditure transactions by function.	DPA Title	The title assigned to the DPA.
Dept Cd	Actual 6 Digit Department Code Assigned to the DPA. Indicates who owns the DPA.	Dept Title	Title of the “owner” from the Department Code.
Div	Two digit code to further refine divisions within an organization.	Org Unit	OUC is an affirmative action code and it is associated with Department Code.
Function	Function designation. AE-Auxiliary Enterprise AS-Academic Support I-Instruction IS-Institutional Support OMP-Operations & Maintenance of Plant PLT-Plant Expenditures PS-Public Service R-Research SFA-Student Financial Aid SS-Student Services TH-Teaching Hospital (Medical Center only use)	Ref Cntl	Yes/No. Not used for DPA’s. Should reflect No always.
Stop Cd	Active/Inactive – A Stop can be placed on a DPA to prevent future activity from posting. Active means that the fund receives transactions.	Stop Dt	This is the effective date for Stop and the DPA will no longer receive charges after this date.

Attribute	Explanation	Attribute	Explanation
UAS	Uniform Accounting Code used for generating annual report by Function. See UAS Inquiry for Listing.	Acad Disc	Required Code for all Academic Departments with Instruction and Research DPA's. 020-Inter-Disciplinary 810-School of Medicine 830-School of Dentistry 840-School of Nursing 850-School of Pharmacy 880-Langley Porter Institute 910-Compensated Absence Accrual
Ann Rept	Annual Report Code (ARC) used for generating annual report by Function, by Department. See ARC Inquiry for Listing	Sec Sum	This attribute is no longer used. However, it is populated.
Sub Sec Sum	This attributed is no longer used. However, it is populated.		