

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		✓

Natural Class Account Table						
Field Name/ Database Column Name	Type	Length	Required/ Optional	Req by UCOP	Used in PS	Description
AFP Functions: NCAD, NCUP and NCDS			File Name: AFPVZNCA_NCA		Oracle Query Record: SF_AFPNCA	
Natural Class Account NATURAL_CLASS_ACCT	AN	06	R	✓	✓	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 NCA_DESCRIPTION	AN	30	R	✓	✓	30-character NCA title Note: The system does not allow the usage of the same title for more than one NCA.
NCA Dept Code NCA_DEPT_CODE	AN	06	R			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.
Short Description NCA_DESCRPT_SHORT	AN	10	R		✓	10-character description that is used in many reports.
UCOP Group Code	AN	06	R	✓	✓	Note: This field is carried in the SF_AFPNGP table (see p. 6). 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 Monetary Types of A, L, Q. ▪ It should be blank for Revenue and Expenditure NCAs. Refer to the NCA list for UCOP Group Codes and Monetary Account Type.

Natural Class Account Table						
Field Name/ Database Column Name	Type	Length	Required/ Optional	Req by UCOP	Used in PS	Description
UCOP Object Code NCA_UCOP_OBJECT_CD	AN	04	O	✓	✓	Required for Monetary Type of E . 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. Refer to the NCA list for UCOP Object Codes and Monetary Account Type.
Monetary Account Type NCA_ACCT_TYPE	AN	01	R		✓	A – Asset E – Expenditure L – Liability Q – Equity or Fund Balance R – Revenue
System Maintained Account NCA_SYS_MNT_ACCT	AN	01	O		✓	Should always be “N.”
Payroll Account NCA_PAYROLL_ACCT	AN	01	O		✓	Should always be “N.”
Owner Group Code	AN	06	R		✓	Note: This field is carried in the SF_AFPNGP table. C - Campus Department F - Foundation M - Medical Center (DPAs starting with 42) O - Old Medical Center S - Shared
Open Item Account NCA_OPEN_ITEM	AN	01	R		✓	Y - 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 Items control the activity from building and never matching and, therefore, never dropping from the G/L.

Natural Class Account Table						
Field Name/ Database Column Name	Type	Length	Required/ Optional	Req by UCOP	Used in PS	Description
Open Item Description NCA_OPEN_ITEM_DESC	AN	10	O		✓	If Open Item Account is Y , Open Item Description is "Reference." Otherwise, it is blank.
Open Item Edit Record NCA_OPEN_ITEM_REC	AN	15	O		✓	Not used
Open Item Edit Field NCA_OPEN_ITEM_FLD	AN	18	O		✓	Not used
Stop Code NCA_STOP_CD	AN	01	R		✓	Stop Code defaults to N (No) on setup. When the NCA is no longer used and transactions should not be posted to the NCA, this is set to Y (Yes) along with the corresponding Stop Date .
Stop Date NCA_STOP_DATE	Date	10	R		✓	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 future date is not allowed. A STOP should be activated only if the NCA is reconciled & closed out.
Unit of Measure NCA_UNIT_OF_MEAS	AN	03	O		✓	Not used currently
Statistical Account NCA_STAT_ACCT	AN	01	R		✓	Not used

NCA Group Table						
Field Name/ Database Column Name	Type	Length	Required/ Optional	Req by UCOP	Used in PS	Description
AFP Functions: NCAD, <u>NCUG</u> and NCDS			File Name: AFPVZNGP_NGP		Oracle Query Record: SF_AFPNGP	
Natural Class Account NATURAL_CLASS_ACCT	AN	06	R	✓	✓	NCA number (000000-999999)
NCA Group Definition NCA_GROUP_DEF	AN	06	R		✓	There are 8 NCA Group Definitions codes.
NCA Group Code NCA_GROUP_CD	AN	06	R	✓	✓	<ul style="list-style-type: none"> ▪ UCOP UCOP Group Code (between 000000-999999) indicates the category to which an NCA belongs in UCOP's accounting structure. Required for Monetary Types of A, L, Q and blank for Revenue and Expenditure NCAs. For data entry, refer to the NCA list for UCOP Group Codes and Monetary Account Type. ▪ Owner C - Campus Department F - Foundation M - Medical Center (DPAs starting with 42) O - Old Medical Center S - Shared ▪ Budget Defines the budget NCA for roll-up; always required For data entry, users should refer to the NCA list and UCOP Group Code to determine the correct Budget NCA. ▪ OHbX 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 For data entry, users should refer to a previously defined NCA to use as a model and verify with EMF. ▪ SUB Required for expenditure NCAs. Prior to PeopleSoft, the campus used Sub Codes with recording expenditures, such as Sub 6 for Payroll Benefits. For data entry, users should refer to other previously established NCAs within the same range.

NCA Group Table						
Field Name/ Database Column Name	Type	Length	Required/ Optional	Req by UCOP	Used in PS	Description
						<ul style="list-style-type: none"> ▪ REVNUE Applicable to revenue NCAs only; defines the ID (Mxx where xx are digits) of the Revenue Club to which this revenue NCA belongs. If a fund accepts revenue, there must be a record for that Fund in the AFP Fund Group table (FDUG) where the Fund Group Definition contains the word REVNUE, and there is an entry in the Fund Group Code field, being either a Revenue NCA or a Revenue Club entry (Mxx where xx are digits). REVNUE is the Revenue NCA's primary club. ▪ REVNUA and REVNUB Applicable to revenue NCAs only; if necessary, REVNUA defines the ID (Mxx) of a secondary Revenue Club to which this revenue NCA belongs. REVNUB defines the ID of a third Revenue Club.

NCA Object Code Table						
Field Name/ Database Column Name	Type	Length	Required/ Optional	Req by UCOP	Used in PS	Description
AFP Functions: AFUO and AFBO		File Name: AFPVZOBJ_OBJ			Oracle Query Record: SF_AFPOBJ	
UCOP Object Code NCA_UCOP_OBJECT_CD	AN	04	R	✓	✓	UCOP Object Code that corresponds to an expenditure NCA Refer to the NCA list for UCOP Object Codes and Monetary Account Type. Note: Before Oracle, 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.
Natural Class Account NATURAL_CLASS_ACCT	AN	06	R	✓	✓	NCA number (000000-999999)