



## Short Term Investment Pool (STIP) Overview and Guidelines

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### **Introduction**

Short Term Investment Pool (STIP) is an investment pool consisting of assets remaining in the Regents' central bank accounts after disbursements, which are invested by the Treasurer of The Regents in short-term investments. Funds available for current year expenditures residing in campus funds maintained by The Regents are part of STIP and all campuses participate in the distribution of STIP income. STIP income earned is distributed at the end of each quarter to each of the campuses.

Once the Final Quarterly STIP Earnings for Campus are determined they must be appropriately distributed. STIP is ultimately posted to various general ledger accounts via a complex three-phase process – a UCOP distribution process, a UCSF distribution process, and a special Medical Center distribution process.

### **STIP Categories**

STIP income earned each quarter by campus funds is distributed by grouping the funds in the following categories:

#### **Group I: University-wide basis funds**

This category of funds does not earn STIP income. The Office of the President retains all earnings and charges in this category.

#### **Group II: Gift, Endowment and private grant funds**

Gift, endowment and private grant funds with an average quarterly financial surplus fund balance of \$1,000 or more receive STIP income. Gift, endowment and grant funds with an average quarterly balance of less than \$1,000 credit or debit do not receive STIP income or expense. Group II funds with average quarterly financial deficit fund balances of \$1,000 or more are distributed per the four schools' instructions.

#### **Group III: Medical compensation plans and hospital funds**

Medical compensation plans - STIP income is earned (or charged) on all medical compensation funds (i.e. all professional fee funds) according to the average quarterly financial fund balance, whether surplus or deficit.

Hospital funds - The Office of the President distributes the STIP income earned or charged for hospital funds directly to the hospital.

#### **Group IV: Federal funds**

Group IV STIP is calculated and transmitted as a lump sum into Group V. Since, in aggregate, federal financial fund balances are generally in a deficit position the Chancellor absorbs the total deficit.

#### **Group V: Campus unrestricted funds**

All campus funds that have not been included in Groups I, II, III and IV are included in this group. Funds with an average surplus or deficit financial fund balance of \$1,000 or more for the quarter receive STIP income or expense.



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### **UCOP Distribution**

About two months after the end of each quarter a file is received from UCOP containing the STIP distribution for that quarter. The file is converted into a format readable by the Campus PeopleSoft system and loaded into the General Ledger. STIP related to Group II funds with surplus average quarterly balances are posted directly. Other funds are posted to clearing funds in PeopleSoft and Campus distribution takes place.

### **Campus Distribution**

The Campus distribution process is similar to the process at UCOP in that the distribution is done on a quarterly basis. The quarterly periods are three months with the exception of the 4th quarter. The 4th quarter uses only April and May balances (Period 10 and Period 11) for calculating STIP. Because June balances are not final until the end of July, the Office of the President and the campus do not use the June financial fund balance for calculating STIP at the fund level. However, the interest generated by the June financial fund balance is used by the Office of the President in calculating the campus total earnings and STIP rate, so nothing is lost to the campus or departments in this process.

For Campus distribution the STIP program looks only at Fund UCOP Group Code in deciding whether or not distribution is to take place for a fund. For each Fund UCOP Group Code the program uses driving tables to determine where the STIP is to go and what attributes are to be used.

There are two types of Campus level STIP distribution: (1) 25% STIP assessment on Gifts and Endowments and (2) STIP calculated by the UCSF STIP program based on financial fund balances.

Within (2), some funds fall under the Two NCA rule which occurs when a non zero IC rate exists for a private grant or contract fund with a surplus average balance of \$1000 or more, or a private contact clinical trials fund with either a surplus or a deficit average fund balance of \$1,000 or more. When the Two NCA rule applies the BUDGETS STIP amount is distributed between two NCAs; 433040 (STIP Interest) and 490000 (Unallocated Expense Recovery).

#### **→ 25% Assessment**

It is Campus policy that Gift and Endowment current funds held by either The Regents or the UCSF Foundation will be assessed 25% of STIP income that is then credited to the Chancellor on a quarterly basis per UCSF Administrative Policy 250-10, Section III.B.

#### **→ Fund Balance Assessment**

For the remaining funds eligible for STIP, the average financial fund balance is used to determine distribution as based on the schools requirements ([DISTRIBUTION RULES FOR SCHOOL EXCEPTIONS](#)). For the first three quarters of the fiscal year the ending financial fund balance for each month of the quarter is summed together and divided by three. For the fourth quarter of the fiscal year the ending financial fund balance for April and May are summed together and divided by two. The result is the average quarterly financial fund balance used to calculate STIP.

If the average quarterly financial fund balance is greater than or equal to (\$1,000) and less than or equal to \$1,000, no further calculation is performed and no STIP is distributed for the fund. Otherwise, the average quarterly financial fund balance is multiplied by the STIP rate provided by UCOP and divided by four to arrive at the STIP amount to be allocated.

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- Calculate the average fund balance for the fund:

$$\left[ \frac{((\text{Period 1 Total}) + (\text{Period 2 Total}) + (\text{Period 3 Total}))}{(\text{Total number of Periods})} \right]$$

- Calculate the STIP amount using the following formula:

$$\frac{(\text{average fund balance}) \times (\text{Stip rate})}{4}$$

### **Distribution Exceptions**

The STIP for most funds are distributed as outlined in the [STIP DISTRIBUTION RULES](#) chart included later in this document. However, there are some exceptions described below.

#### ➔ **Federal Flow-Through Funds**

Although subject to federal rules and regulations federal flow-throughs are categorized as private contracts in UCSF's general ledger. Expenses must post to the general ledger before the Controller's Office can bill, so the funds are usually in deficit and therefore incur STIP expense. STIP expenses cannot be charged to the funds under federal rules.

Federal flow-through funds are identified by a value of 3 in the Fed Flow Thru field of the Account Fund Profile (AFP). A Federal Flow-Through STIP Clearing Fund (84000) has been designated as the fund where all Federal Flow Through STIP will go. After STIP is posted each quarter, an adjustment is made to move the Federal Flow Through funds to the Chancellor's STIP Clearing fund. The STIP ID for all Federal Flow Through funds should be 84000F.

#### ➔ **Special Handling**

There were several manual journals entries entered by the Controller's Office each quarter to handle special cases. These journal entries were for Pro Fee funds that have receivables associated with them, self-supporting operations that should be assessed an inventory STIP, Valencia PEDS, and STIP Dialysis. The journal entries are now automated as part of the UCSF STIP program.

These funds also have STIP calculated and distributed as described in [Campus Distribution](#). The difference between these funds and other funds is the average fund balance is derived solely from particular balance sheet NCAs rather than fund numbers and the STIP is distributed to specific funds.

#### ➔ **Foundation STIP**

Foundation STIP is calculated in the same way as it is for the Regents. However, all Foundation STIP entries are done as manual entries.

#### ➔ **Medical Center STIP**

On a quarterly basis UCOP sends to the Medical Center a report detailing the STIP income each campus has earned based upon their three-month average cash balances held. The calculation of the Medical Center STIP is independent of the STIP process the Campus undergoes.



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### **Journal Identification**

Three journals are generated as part of the STIP process. These journals are:

**xxD97** Financial STIP distribution generated by Office of the President. Journal line entries will be in the form "STIP Income Q#". The # signifies the period.

**xxD97A** Financial STIP distribution generated by the campus STIP program for all "Other" interest earning funds. This journal also includes the 25% assessment made from gift and endowment funds. Journal line entries will be in the form STIP PERIODS x TO y: zzzzz where x and y are the periods and zzzzz is the originating fund number.

**NOTE:** The offset entries generated during the Financial STIP distribution do not have individual entries. Instead they are grouped together by program code and NCA in either the Gift Fund Assessment fund or the Chancellor's STIP clearing fund.

**xxD97B** Budget STIP distribution generated by the campus STIP program for all funds that earn STIP. Journal line entries will be in the form STIP PERIODS x TO y: zzzzz where x and y are the periods and zzzzz is the originating fund number.

### **STIP Account Fund Profile (AFP) Attributes**

Three of the AFP attributes important to the UCSF STIP program are STIP Id, STIP Acct, and Fed Flow Thru.

#### **→ STIP Id**

The STIP Id is a fund number plus an "Alpha" character as the last position. The alpha character is a parameter used by the STIP program to help determine where a fund's STIP should be placed. Every fund should have a STIP Id defined for it in the AFP. The alpha characters are defined as follows:

- W (Group I – University-Wide)
- G (Group II – Gifts, Private Grants, & Endowments)
- M (Group III – Medical Center Comp Plans)
- H (Group III – Hospital Funds)
- F (Group IV – Federal Funds)
- C (Group V – Campus Unrestricted Funds)
- P (Plant Funds)
- L (Loan Funds)
- X (Do not process)

Care should be taken in choosing a STIP Id. The STIP Id may be the fund itself or another fund. For example, the STIP Id for Group II funds designates the fund where STIP expense will go while any STIP income goes back to the fund itself. See [STIP DISTRIBUTION RULES](#) for details.

#### **→ STIP ACCT**

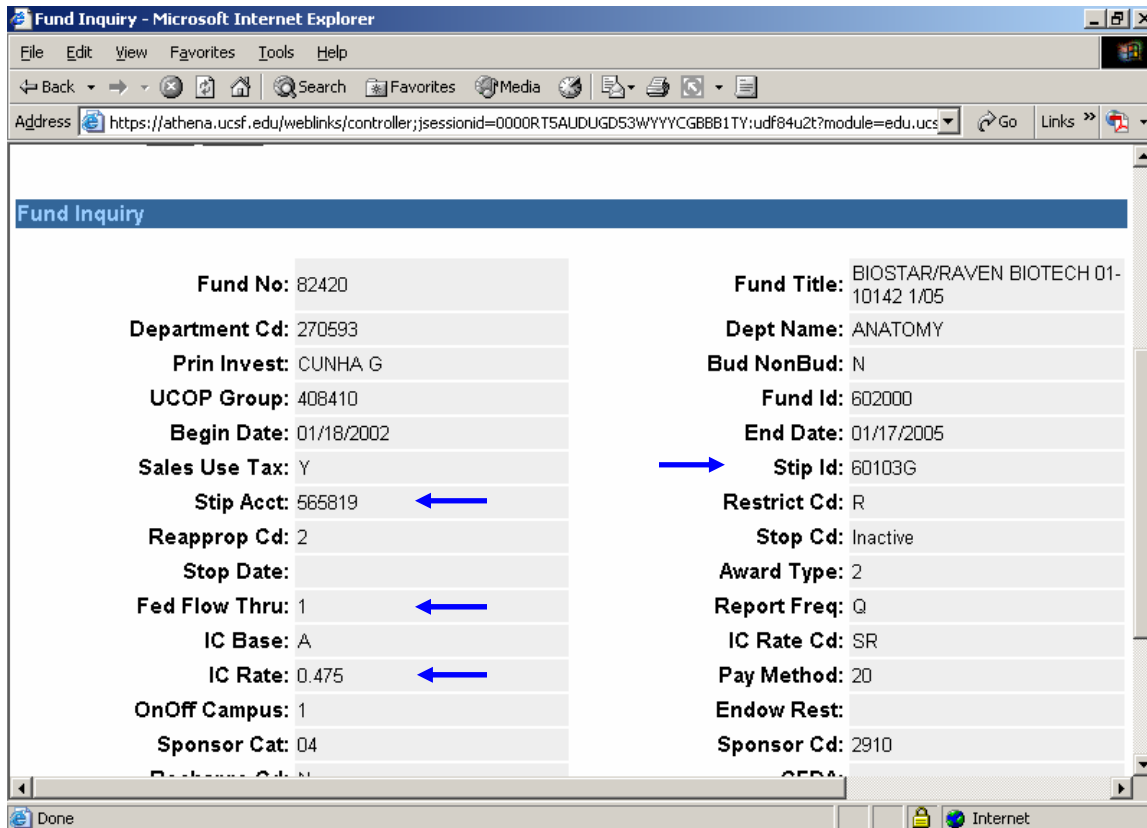
This refers to the DPA to be used when creating journal entries for each fund. The DPA specified here **MUST** be coupled to the fund. It is important to note that when STIP is going to the fund designated in the STIP Id, the DPA used will be the STIP ACCT defined for the STIP Id fund.

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➔ **Fed Flow Thru**

As mentioned previously in [Federal Flow-Through Funds](#) those funds with a Fed Flow Thru value of 3 are handled differently than other funds.

To view the AFP attributes from Weblinks select **Fund Inquiry**:



### Using Weblinks to Reconcile STIP

Weblinks can be used to reconcile the STIP distribution for a particular fund by running a Fund Summary by Fund for each month per period. However, there are few things to keep in mind when using Weblinks to determine average quarterly fund balance:

- ✓ Always use the **Financial** fund balance in the reconciliation. The Budget and the Balance columns are never used for STIP.
- ✓ Departmental access restrictions may affect the financial fund balance displayed by Weblinks. If this is the case, you will not be able to correctly reconcile the STIP distribution.
- ✓ Remember to use the correct months for the financial fund balances. For example, for the 1<sup>st</sup> quarter you must use the financial fund balances from July, August and September to get the Average Fund Balance.

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- ✓ Remember to use only April and May for to get the financial fund balances for the 4<sup>th</sup> quarter and to divide by 2 rather than 3 to get the average fund balance.
- ✓ You must get the financial fund balance for each month separately.
- ✓ Use the correct STIP rate provided by UCOP. STIP rates are located on the Controller's Office website (<http://www.acctg.ucsf.edu/>).

To retrieve the Financial fund balance from Weblinks:

**Fund Summary by Fund/FY for 07/2002 (CLOSED)**

| Fund/FY                | Budget | Financial  | Lien | Balance    | Pct | Fund Title                  |
|------------------------|--------|------------|------|------------|-----|-----------------------------|
| <a href="#">82420-</a> | 0.00   | 93,780.53- | 0.00 | 93,780.53- | N/A | <a href="#">BIOSTAR/RAV</a> |
| <b>Totals:</b>         | 0.00   | 93,780.53- | 0.00 | 93,780.53- | N/A |                             |

**Selected Report Criteria**

- Business Unit: UCSF
- Fund Type: Current
- Fund: 82420
- Date: 07/2002

➔ **STIP Calculation and Distribution Example**

The following example reflects the process used to determine the STIP assessment for fund 60019 for the 1<sup>st</sup> quarter of FY 2003:

- STIP rate received from OP = 4.0863%
- Financial fund balance in July = (56,480.02)
- Financial fund balance in August = (80,337.15)
- Financial fund balance in September = (77,428.97)
- Sum of three periods = (56,480.02) + (80,337.15) + (77,428.97) = (214,246.14)



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Average fund balance = (214,246.14)/3 = (71,415.38) ((neg) = credit or surplus balance)

Average fund balance <= (1,000) (Process only for funds in surplus larger than \$1,000)

STIP amount = [(71,415.38) \* .040863] / 4 = (729.56)

In Weblinks the postings would look like this: (The Financial offset entry is not shown since it is not an individual entry.)

GL Transaction Detail for 11/2002 (CLOSED)

Row(s) 1 - 4 of 4

| Source NCA   | Prog                   | Line  | Description 1              | Budget    | Financial  | Lien |
|--|------------------------|-------|----------------------------|-----------|------------|------|
| <b>DPA - DPA NOT USED</b>                                |                        |       |                            |           |            |      |
| <b>FundFY - 60019- DIV GENERAL MEDICINE INCOME</b>       |                        |       |                            |           |            |      |
| <b>NCA Group - 100000 BALANCE SHEET NCA BUDGET GROUP</b> |                        |       |                            |           |            |      |
| <a href="#">100000</a>                                   |                        |       | CARRY FORWARD              | 0.00      | 244.63-    | 0.0  |
| <a href="#">100000</a>                                   |                        |       | BALANCE FORWARD            | 83,316.21 | 83,071.58- | 0.0  |
| 137  | <a href="#">119850</a> |       | STIP PERIODS 1 TO 3: 60019 | 729.56    | 0.00       | 0.0  |
| 538  | <a href="#">119850</a> | X0901 | STIP PERIODS 1 TO 3: 60019 | 0.00      | 729.56-    | 0.0  |
| Total:   |                        |       |                            | 84,045.77 | 84,045.77- | 0.0  |
| Total:   |                        |       |                            | 84,045.77 | 84,045.77- | 0.0  |
| Total:   |                        |       |                            | 84,045.77 | 84,045.77- | 0.0  |
| Totals:  |                        |       |                            | 84,045.77 | 84,045.77- | 0.0  |

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Pdf Excel

**GL Transaction Detail for  
11/2002 (CLOSED)**

Row(s) 1 - 1 of 1

| Source NCA  | Prog                   | Line | Description 1              | Budget  | Financial | Lien |
|---|------------------------|------|----------------------------|---------|-----------|------|
| <b>DPA - 404918 MED SCH-MEDICINE-GENERAL</b>        |                        |      |                            |         |           |      |
| <b>FundFY - 60019- DIV GENERAL MEDICINE INCOME</b>  |                        |      |                            |         |           |      |
| <b>NCA Group - 432900 INTEREST AND DEPRECIATION</b> |                        |      |                            |         |           |      |
| 137   | <a href="#">433040</a> |      | STIP PERIODS 1 TO 3: 60019 | 729.56- | 0.00      | 0.0  |
| Total:  |                        |      |                            | 729.56- | 0.00      | 0.0  |
| Total:  |                        |      |                            | 729.56- | 0.00      | 0.0  |
| Total:  |                        |      |                            | 729.56- | 0.00      | 0.0  |
| Totals:   |                        |      |                            | 729.56- | 0.00      | 0.0  |

Row(s) 1 - 1 of 1

Done Internet

➔ **STIP Calculation and Distribution Example for Two NCA**

The following example reflects the process used to determine the STIP assessment for fund 82420 for the 1<sup>st</sup> quarter of FY 2003. This is a Private Contract fund, has a non-zero IC Rate, and has a credit average fund balance making it eligible for the Two NCA distribution:

- STIP rate received from OP = 4.0863%
- Financial fund balance in July = (93,780.53)
- Financial fund balance in August = (80,780.53)
- Financial fund balance in September = (70,185.04)
- Sum of three periods = (93,780.53) + (80,780.53) + (70,185.04) = (244,963.49)
- Average fund balance = (244,963.49)/3 = (81,654.50)
- Average fund balance <= (1,000)
- STIP amount = [(81,654.50) \* .040863] / 4 = (834.16)

According to [STIP DISTRIBUTION RULES](#) for Group II funds, if STIP is a credit the fund will receive the STIP, otherwise the STIP goes to the fund identified in the STIP Id. In the case of fund 82420 the STIP is a credit so the fund receives the STIP.

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In Weblinks the postings would look like this: (The Financial offset entry is not shown since it is not an individual entry):

**GL Transaction Detail for 11/2002 (CLOSED)**

Row(s) 1 - 4 of 4

| Source NCA   | Prog                   | Line  | Description 1              | Budget     | Financial   | Lien |
|--|------------------------|-------|----------------------------|------------|-------------|------|
| <b>DPA - DPA NOT USED</b>                                  |                        |       |                            |            |             |      |
| <b>FundFY - 82420- BIOSTAR/RAVEN BIOTECH 01-10142 1/05</b> |                        |       |                            |            |             |      |
| <b>NCA Group - 100000 BALANCE SHEET NCA BUDGET GROUP</b>   |                        |       |                            |            |             |      |
| <a href="#">100000</a>                                     |                        |       | CARRY FORWARD              | 0.00       | 105,277.18- | 0.0  |
| <a href="#">100000</a>                                     |                        |       | BALANCE FORWARD            | 105,277.18 | 0.00        | 0.0  |
| 137  | <a href="#">119800</a> |       | STIP PERIODS 1 TO 3: 82420 | 834.16     | 0.00        | 0.0  |
| 538  | <a href="#">119800</a> | X0799 | STIP PERIODS 1 TO 3: 82420 | 0.00       | 834.16-     | 0.0  |
| Total:   |                        |       |                            | 106,111.34 | 106,111.34- | 0.0  |
| Total:   |                        |       |                            | 106,111.34 | 106,111.34- | 0.0  |
| Total:   |                        |       |                            | 106,111.34 | 106,111.34- | 0.0  |
| Totals:  |                        |       |                            | 106,111.34 | 106,111.34- | 0.0  |

Row(s) 1 - 4 of 4



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GL Transaction Detail for 11/2002 (CLOSED) - Microsoft Internet Explorer

Address: https://athena.ucsf.edu/weblinks/controller?module=edu.ucsf.weblinks.reporting.CReport&action=drilldown&reportid=

GL Transaction Detail for 11/2002 (CLOSED)

Row(s) 1 - 1 of 1

| Source NCA   | Prog                   | Line Description 1         | Budget  | Financial | Lien |
|--|------------------------|----------------------------|---------|-----------|------|
| <b>DPA - 565819 BIOSTAR CUNHA 01-10142</b>                 |                        |                            |         |           |      |
| <b>FundFY - 82420- BIOSTAR/RAVEN BIOTECH 01-10142 1/05</b> |                        |                            |         |           |      |
| <b>NCA Group - 432900 INTEREST AND DEPRECIATION</b>        |                        |                            |         |           |      |
| 137  | <a href="#">433040</a> | STIP PERIODS 1 TO 3: 82420 | 565.53- | 0.00      | 0.0  |
| Total:   |                        |                            | 565.53- | 0.00      | 0.0  |
| Total:   |                        |                            | 565.53- | 0.00      | 0.0  |
| Total:   |                        |                            | 565.53- | 0.00      | 0.0  |
| Totals:  |                        |                            | 565.53- | 0.00      | 0.0  |

Row(s) 1 - 1 of 1

*Selected Report Criteria*

Done Internet

**Short Term Investment Pool (STIP)  
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**GL Transaction Detail for 11/2002 (CLOSED)**

Row(s) 1 - 3 of 3

| Source NCA   | Prog | Line | Description 1 | Budget                     | Financial  | Lien |
|--|------|------|---------------|----------------------------|------------|------|
| <b>DPA - 565819 BIOSTAR CUNHA 01-10142</b>                 |      |      |               |                            |            |      |
| <b>FundFY - 82420- BIOSTAR/RAVEN BIOTECH 01-10142 1/05</b> |      |      |               |                            |            |      |
| <b>NCA Group - 490000 EXPENSE RECOVERY</b>                 |      |      |               |                            |            |      |
|  |      |      | 490000        | PRIOR FY                   | 5,030.31-  | 0.00 |
|  |      |      | 490000        | BALANCE FORWARD            | 78,447.80- | 0.00 |
| 137  |      |      | 490000        | STIP PERIODS 1 TO 3: 82420 | 268.63-    | 0.00 |
| Total:   |      |      |               | 83,746.74-                 | 0.00       | 0.00 |
| Total:   |      |      |               | 83,746.74-                 | 0.00       | 0.00 |
| Total:   |      |      |               | 83,746.74-                 | 0.00       | 0.00 |
| Totals:  |      |      |               | 83,746.74-                 | 0.00       | 0.00 |

Row(s) 1 - 3 of 3

➔ **STIP Calculation and Distribution Example for 25% Distribution**

For the 25% distribution the average financial fund balance is not used in determining STIP distribution. Instead, the amount of STIP is based on the distribution amount received directly from UCOP in the D97 journal. It is this amount on which the 25% is assessed.

In Weblinks the postings would look like this: (The Financial offset entry is not shown since it is not an individual entry):

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GL Transaction Detail for 11/2002 (CLOSED) - Microsoft Internet Explorer

Address: https://athena.ucsf.edu/weblinks/controller?module=edu.ucsf.weblinks.reporting.CReport&action=drilldown&reportid=

Reports & Tools | Home | Log Out | 06/09/2004

GL Transaction Detail for 11/2002 (CLOSED)

Row(s) 1 - 5 of 5

| Source NCA   | Prog                   | Line  | Description 1              | Budget    | Financial  | Lien |
|--|------------------------|-------|----------------------------|-----------|------------|------|
| <b>DPA - DPA NOT USED</b>                                |                        |       |                            |           |            |      |
| <b>FundFY - 42371- MZ HOSP ADMIN VARIOUS DONORS FUND</b> |                        |       |                            |           |            |      |
| <b>NCA Group - 100000 BALANCE SHEET NCA BUDGET GROUP</b> |                        |       |                            |           |            |      |
| <a href="#">100000</a>                                   |                        |       | CARRY FORWARD              | 0.00      | 19,469.99- | 0.0  |
| <a href="#">100000</a>                                   |                        |       | BALANCE FORWARD            | 19,469.99 | 0.00       | 0.0  |
| 538  | <a href="#">119800</a> | X0810 | STIP INCOME QTR 1          | 0.00      | 198.90-    | 0.0  |
| 137  | <a href="#">119800</a> |       | STIP ADJ PER 1 TO 3: 42371 | 149.17    | 0.00       | 0.0  |
| 538  | <a href="#">119800</a> | X0799 | STIP ADJ PER 1 TO 3: 42371 | 0.00      | 49.73      | 0.0  |
| Total:   |                        |       |                            | 19,619.16 | 19,619.16- | 0.0  |
| Total:   |                        |       |                            | 19,619.16 | 19,619.16- | 0.0  |
| Total:   |                        |       |                            | 19,619.16 | 19,619.16- | 0.0  |
| Totals:  |                        |       |                            | 19,619.16 | 19,619.16- | 0.0  |

Annotations:

- STIP distribution directly from UCOP (points to 198.90-)
- Budget Offset STIP distribution less 25% (points to 149.17)
- 25% assessment (points to 49.73)



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GL Transaction Detail for 11/2002 (CLOSED) - Microsoft Internet Explorer

Address: https://athena.ucsf.edu/weblinks/controller?module=edu.ucsf.weblinks.reporting.CReport&action=drilldown&reportid=

GL Transaction Detail for 11/2002 (CLOSED)

Row(s) 1 - 1 of 1

| Source NCA   | Prog                   | Line Description 1         | Budget  | Financial | Lien |
|--|------------------------|----------------------------|---------|-----------|------|
| <b>DPA - 424387 MZ2-HOSPITAL ADMINISTRATION</b>          |                        |                            |         |           |      |
| <b>FundFY - 42371- MZ HOSP ADMIN VARIOUS DONORS FUND</b> |                        |                            |         |           |      |
| <b>NCA Group - 432900 INTEREST AND DEPRECIATION</b>      |                        |                            |         |           |      |
| 137  | <a href="#">433040</a> | STIP ADJ PER 1 TO 3: 42371 | 149.17- | 0.00      | 0.0  |
| Total:   |                        |                            | 149.17- | 0.00      | 0.0  |
| Total:   |                        |                            | 149.17- | 0.00      | 0.0  |
| Total:   |                        |                            | 149.17- | 0.00      | 0.0  |
| Totals:  |                        |                            | 149.17- | 0.00      | 0.0  |

Row(s) 1 - 1 of 1

*Selected Report Criteria*

Budget expense STIP distribution less 25%

|   |  |
|---|--|
| UNIVERSITY OF CALIFORNIA<br>SAN FRANCISCO CAMPUS<br>CONTOLLER'S OFFICE<br>STIP DISTRIBUTION RULES | NOTE: The following is presented as a guide in understanding the STIP group and fund breakdown and represents the majority of cases. For a precise list of fund breakdown by STIP group consult the UCSF Short Term Investment Pool Income manual. |
|---|--|

| FUND RANGE  | UCOP GROUP CODE | TITLE/DESCRIPTION                                    | STIP ID NUMBER & RULE  |
|---|-----------------|--|--|
| <b>GROUP I - UNIVERSITYWIDE RETAINED STIP</b>                     |                 |  | <b><u>xxxxxW</u></b>   |
| 00800 - 00999   | 100300          | PLANT FUNDS - STATE APPROPRIATIONS                   | STIP IS NOT CALCULATED ON THESE FUNDS. THE STIP ID WILL BE THE FUND NUMBER WITH A "W"  |
| 04100 - 09599   | 407210 - 407230 | ENDOWMENT AND OPPORTUNITY FUNDS                      |  |
| 18000 - 18199   | 404110 - 404120 | SPECIAL STATE APPROPRIATIONS                         |  |
| 18200 - 18999   | 404110 - 404220 | STATE AGENCIES                                       |  |
| 19900 - 19999   | 401000          | GENERAL AND STATE APPROPRIATIONS                     |  |
| 20094 - 20095   | 403120          | EDUCATIONAL FEE FUNDS                                |  |
| 20500 - 20549   | 404110          | SPECIAL STATE APPROPRIATIONS                         |  |
| 20550 - 20599   | 404120          | SPECIAL STATE APPROPRIATIONS                         |  |
| 69750 - 69754   | 410210          | OFF THE TOP FUNDS                                    |  |
| 88000 - 88999   | 404210          | STATE AGENCIES                                       |  |
| <b>GROUP II - GIFT AND ENDOWMENT FUNDS</b>                        |                 |  | <b><u>xxxxxG</u></b>   |
| 00300 - 00699   | 100100, 100600  | PLANT FUNDS - GIFT                                   | IF STIP IS A CREDIT THE FUND WILL RECEIVE THE STIP INCOME. IF THE STIP IS IN DEFICIT THE STIP EXPENSE GOES TO THE STIP ID FUND. 77000 - 79999 FUNDS ALL RECEIVE STIP.                            |
| 34100 - 39599   | 407100          | ENDOWMENT INCOME FUNDS                               |  |
| 39600 - 39999   | 407100          | UNRESTRICTED PRIVATE GIFTS, GRANTS & CONTRACTS FUNDS |  |
| 40000 - 59999   | 408200 - 408410 | RESTRICTED PRIVATE GIFTS, GRANTS & CONTRACTS FUNDS   |  |
| 77000 - 79999   | 408420          | RESTRICTED PRIVATE CONTRACTS FUNDS - CLINICAL TRIALS |  |
| 80000 - 85999   | 408200 - 408410 | RESTRICTED PRIVATE GIFTS, GRANTS & CONTRACTS FUNDS   |  |
| <b>GROUP III - MEDICAL COMPENSATION PLAN &amp; HOSPITAL FUNDS</b> |                 |  | <b><u>xxxxxM</u></b>   |
| 01104 - 01105   | 100400          | PLANT FUNDS - SCHOOL OF MEDICINE                     | FOR NON-HOSPITAL FUNDS "M" IS TO BE USED. THE STIP ID COULD BE THE SAME AS THE FUND NUMBER OR COULD BE DIFFERENT. STIP IS CALCULATED ON THESE FUNDS AND RECEIVE BOTH POSITIVE AND NEGATIVE STIP. |
| 01300 - 01399   | 100400          | PLANT FUNDS - HOSPITAL                               |  |
| 60100 - 60399   | 409130 - 409190 | PROFESSIONAL FEE COMPENSATION PLAN FUNDS             |  |
| 60500 - 60991   | 409130 - 409190 | PROFESSIONAL FEE COMPENSATION PLAN FUNDS             |  |
| 63000 - 63999   | 409200          | HOSPITAL FUNDS                                       |  |
| 75080 - 75095   | 411000          | HOSPITAL FUNDS                                       |  |

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| FUND RANGE  | UCOP GROUP CODE | TITLE/DESCRIPTION  | STIP ID NUMBER & RULE   |
|---|-----------------|--|---|
| 75900 - 75995   | 411000          | HOSPITAL RESERVE FUNDS                                   | <b>xxxxxH</b>   |
| 76095   | 411200          | HOSPITAL FUNDS   | "H" IS TO BE USED FOR HOSPITAL FUNDS. THE STIP ID WILL BE THE SAME AS THE FUND NUMBER. STIP IS NOT CALCULATED OR DISTRIBUTED ON THESE FUNDS.                            |
| <b>GROUP IV - FEDERAL FUNDS</b>   |                 |  | <b>xxxxxF</b>   |
| 00700 - 00799   | 100200          | PLANT FUNDS - FEDERAL                                    | STIP IS NOT CALCULATED OR DISTRIBUTED ON THESE FUNDS AT THE CAMPUS LEVEL. THE STIP ID FOR THE FUND WILL BE THE SAME AS THE FUND NUMBER.                                 |
| 21100 - 33999   | 406210 - 406320 | FEDERAL GRANTS & CONTRACTS FUNDS                         |   |
| <b>GROUP V - CAMPUS UNRESTRICTED FUNDS</b>  |                 |  | <b>xxxxxC</b>   |
| 00200 - 00299   | 000010          | AGENCY FUNDS   | ALL OF THESE FUNDS EXCEPT 20900 - 21099 & 87000 - 87999 RECEIVE STIP. THE STIP ID MAY OR MAY NOT BE THE SAME AS THE FUND NUMBERS.                                       |
| 20000 - 20499   | 403110 - 403200 | STUDENT FEES/CONTINUING EDUCATION (EXCEPT 20094 - 20095) |   |
| 20600 - 21099   | 405210 - 405220 | LOCAL GOVERNMENT GRANTS & CONTRACTS                      |   |
| 87000 - 87999   | 405210          | LOCAL GOVERNMENT GRANTS & CONTRACTS                      |   |
| 60000 - 65999   | 409110 - 409200 | SALES & SERVICES (EXCEPT GROUP III)                      |   |
| 66000 - 69999   | 410100 - 410290 | OTHER SOURCES (EXCEPT 69750 - 69754)                     |   |
| 70000 - 74999   | 409300          | AUXILIARY ENTERPRISES FUNDS                              |   |
| 75000 - 76999   | 411100 - 411200 | RESERVES (EXCEPT GROUP III)                              |   |
| <b>PLANT FUNDS</b> (Note: These funds are part of Group I (01481 - 01599) and Group V |                 |  | <b>xxxxxP</b>   |
| 01000 - 01480   | 100400          | UNIVERSITY FUNDS   | STIP IS CALCULATED ON THESE FUNDS. STIP IS EARNED ON THESE FUNDS AND AUTOMATICALLY POSTED BY SYSTEMWIDE TRANSMISSION. THE STIP ID WOULD BE THE SAME AS THE FUND NUMBER. |
| 01481 - 01599   | 100510          | STIP POSTED AUTOMATICALLY FROM SYSTEMWIDE                |   |
| 01700 - 01799   | 101100          | STIP POSTED AUTOMATICALLY FROM SYSTEMWIDE                |   |



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| FUND RANGE        | UCOP GROUP CODE                          | TITLE/DESCRIPTION                         | STIP ID NUMBER & RULE  |
|-------------------|--|---|--|
| <b>LOAN FUNDS</b> | (Note: These funds are part of Group II) |   | <b>xxxxxL</b>  |
| 02200-03999       | 201000 - 203000                          | STIP POSTED AUTOMATICALLY FROM SYSTEMWIDE | STIP IS EARNED ON THESE FUNDS AND AUTOMATICALLY POSTED BY SYSTEMWIDE TRANSMISSION. THE STIP ID WOULD BE THE SAME AS THE FUND NUMBER. |



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| UNIVERSITY OF CALIFORNIA<br>SAN FRANCISCO CAMPUS<br>CONTROLLER'S OFFICE<br>DISTRIBUTION RULES FOR SCHOOL EXCEPTIONS | NOTE: Fund UCOP Group codes for the fund ranges below are defined in <a href="#">STIP DISTRIBUTION RULES</a> . |
|---|--|

| FUND GROUPS               | DEFINITION   |
|---------------------------|--|
| <b>SCHOOL OF MEDICINE</b> |  |
| 34100 - 56999             | STIP INCOME IS CREDITED DIRECTLY TO THE FUND.<br>STIP EXPENSE IS CHARGED TO EACH DEPARTMENT'S CURRENT/PRIOR YEAR PRO FEE FUND.   |
| 57000 - 59999             | STIP INCOME IS CREDITED DIRECTLY TO THE FUND.<br>STIP EXPENSE IS CHARGED TO EACH DEPARTMENT'S CURRENT/PRIOR YEAR PRO FEE FUND.   |
| 60000 - 69999             | ALL STIP IS PAID DIRECTLY TO THE FUND, EXCEPT FOR THE FOLLOWING:<br>CURRENT YEAR PRO FEE FUNDS: STIP INCOME/EXPENSE IS ABSORBED BY THE DEAN.<br>PRIOR YEAR PRO FEE FUNDS: ALL STIP PAID DIRECTLY TO THE DEPARTMENT.<br>RECHARGE FUNDS: NET STIP EXPENSE IS TO BE TRANSFERRED TO A DEPT DISCRETIONARY FUND. |
| 75000 - 75199             | ALL STIP IS PAID DIRECTLY TO THE FUND.   |
| 76000 - 76999             | ALL STIP IS PAID DIRECTLY TO THE FUND.   |
| 77000 - 79999             | ALL STIP IS PAID DIRECTLY TO THE FUND.   |
| 80000 - 85999             | STIP INCOME IS CREDITED DIRECTLY TO THE FUND.<br>STIP EXPENSE IS CHARGED TO EACH DEPARTMENT'S CURRENT/PRIOR YEAR PRO FEE FUND.   |

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| FUND GROUPS                       | DEFINITION   |
|-----------------------------------|--|
| <b><u>SCHOOL OF DENTISTRY</u></b> |  |
| 34100 - 56999                     | STIP INCOME IS CREDITED DIRECTLY TO THE FUND.<br>STIP EXPENSE IS CHARGED TO EACH DEPARTMENT'S CURRENT/PRIOR YEAR PRO FEE FUND. |
| 57000 - 59999                     | STIP INCOME IS CREDITED DIRECTLY TO THE FUND.<br>STIP EXPENSE IS CHARGED TO EACH DEPARTMENT'S CURRENT/PRIOR YEAR PRO FEE FUND. |
| 60000 - 69999                     | ALL STIP IS PAID DIRECTLY TO THE FUND.   |
| 75000 - 75999                     | ALL STIP IS PAID DIRECTLY TO THE FUND.   |
| 76000 - 76999                     | ALL STIP IS PAID DIRECTLY TO THE FUND.   |
| 77000 - 79999                     | ALL STIP IS PAID DIRECTLY TO THE FUND.   |
| 80000 - 85999                     | STIP INCOME IS CREDITED DIRECTLY TO THE FUND.<br>STIP EXPENSE IS CHARGED TO EACH DEPARTMENT'S CURRENT/PRIOR YEAR PRO FEE FUND. |
| <b><u>SCHOOL OF NURSING</u></b>   |  |
| 34100 - 56999                     | STIP INCOME IS CREDITED DIRECTLY TO THE FUND.<br>STIP EXPENSE IS CHARGED TO EACH DEPARTMENT'S CURRENT/PRIOR YEAR PRO FEE FUND. |
| 57000 - 59999                     | STIP INCOME IS CREDITED DIRECTLY TO THE FUND.<br>STIP EXPENSE IS CHARGED TO EACH DEPARTMENT'S CURRENT/PRIOR YEAR PRO FEE FUND. |
| 60000 - 69999                     | ALL STIP IS PAID DIRECTLY TO THE FUND.   |

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| FUND GROUPS                      | DEFINITION   |
|----------------------------------|--|
| <b><u>SCHOOL OF NURSING</u></b>  |  |
| 75000 - 75999                    | ALL STIP IS PAID DIRECTLY TO THE FUND.   |
| 76000 - 76999                    | ALL STIP IS PAID DIRECTLY TO THE FUND.   |
| 77000 - 79999                    | ALL STIP IS PAID DIRECTLY TO THE FUND.   |
| 80000 - 85999                    | STIP INCOME IS CREDITED DIRECTLY TO THE FUND.<br>STIP EXPENSE IS CHARGED TO EACH DEPARTMENT'S CURRENT/PRIOR YEAR PRO FEE FUND. |
| <b><u>SCHOOL OF PHARMACY</u></b> |  |
| 34100 - 56999                    | STIP INCOME IS CREDITED DIRECTLY TO THE FUND.<br>STIP EXPENSE IS CHARGED TO THE DEANS FUND 69993                               |
| 57000 - 59999                    | STIP INCOME IS CREDITED DIRECTLY TO THE FUND.<br>STIP EXPENSE IS CHARGED TO THE DEANS FUND 69993                               |
| 60000 - 69999                    | ALL STIP IS PAID DIRECTLY TO THE FUND.   |
| 75000 - 75999                    | ALL STIP IS PAID DIRECTLY TO THE FUND.   |
| 76000 - 76999                    | ALL STIP IS PAID DIRECTLY TO THE FUND.   |
| 77000 - 79999                    | ALL STIP IS PAID DIRECTLY TO THE FUND.   |
| 80000 - 85999                    | STIP INCOME IS CREDITED DIRECTLY TO THE FUND.<br>STIP EXPENSE IS CHARGED TO THE DEANS FUND 69993                               |