

GUIDE TO THE IFIS CHART OF ACCOUNTS

I. REFERENCES

A. Accounting Manual

- A-115-1 Account Classification
- A-115-2 Accounting Codes - General Ledger
- A-115-3 Accounting Codes - Transfer Codes

B. UCSD IFIS Ledger Manual

II. BACKGROUND

The elements of the Chart of Accounts (chart) are the basis for the recording, organization and reporting of financial information. These elements appear on the reports, forms and on-line screens of the Integrated Financial and Information System (IFIS), Integrated Student Information System (ISIS) and Payroll/Personnel System (PPS) at UCSD.

The chart codes are: Index, **F**und, **O**rganization, **P**rogram, **A**ctivity and **L**ocation. These codes are used together to describe each UCSD entity. They are referred to as the **IFOAPAL**:

Index-Fund-Organization-Account-Program-Activity-Location

IIIIII-FFFFFF-OOOOOO-AAAAAA-PPPPPP-aaaaaa-LLLLLL

Five of the chart codes are structured in hierarchies (fund, organization, program, account and location). A hierarchy is a way of organizing information in a "pyramid" - where each step of the pyramid is subordinate to the one above it. The number of hierarchy levels varies from element to element, but they have one thing in common: The value that can be used to code transactions and enter them into the system is always the lowest level of its hierarchy. This level is always referred to as the "recording level". All values above a recording level are referred to as "reporting levels" or "roll-ups"; these levels are used only to group data on reports. Recording level codes are always numeric, while roll-ups always begin with an alpha character. The only exceptions to this are the recording level fund and location codes, which have an alpha suffix and prefix, respectively.

While some of the UCSD accounting codes are the same as those used by the Office of the President (OP), others are of a different structure. Whenever transactions are to be coded for transmission to OP or another campus special rules must be followed. Guidelines for coding Interlocation Transfers of Funds can be obtained from the Budget Operations office. Questions

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regarding intercampus recharges should be directed to the General Accounting Division of the Accounting Office.

All chart codes are assigned by the Accounting Office in accordance with University of California rules and regulations. The combination of index code and account code (or full IFOAPAL) is used on expenditure, revenue and transfer transactions. Balance sheet transactions use fund code and account code only. A description of each element follows.

III. ELEMENTS OF THE CHART OF ACCOUNTS

A. Fund

Fund is a six character code describing the source of funding for a transaction. Fund is defined in a five level hierarchy. Generally, the first five digits of the fund correspond to the Office of the President fund number. The only exception is when an overflow fund is used at UCSD. Overflow fund numbers are used when all funds in a range have been used and new fund numbers must be established. Overflow fund ranges are included below. The final character allows for the establishment of sub-funds as needed for the further breakdown of individual funds (for example, PHS program project awards). Where no sub-fund designation is required, the letter "A" is used.

Following is the framework used in assigning recording level fund codes:

	Current Funds:
04100A-09599A	Endowment Funds Principal Appropriated
13000A-13999A	Budgeted Funds Overflow
14000A-15999A	Private Funds Overflow
16000A-18999A	Contract and Grant Funds Overflow
19900A-19999A	General Funds
20000A-20399A	Student Tuition and Fees
20400A-20939A	State of California
20940A-20999A	Local Government
21000A-33999A	Federal Government
34100A-39599A	Endowment Income
39600A-59999A	Private Gifts, Grants and Contracts
60000A-62999A	Sales and Services of Educational Activities
63000A-63999A	Teaching Hospitals
64000A-65999A	Sales and Services of Educational Activities
66000A-66099A	Service Enterprises
66100A-69999A	Other Sources
70000A-74999A	Auxiliary Enterprises
75000A-75999A	Reserves - Current
76000A-76999A	Reserves for Renewal and Replacement
00300A-01999A	Plant Funds

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02200A-03999A	Loan Funds
00001A-00299A	Agency Funds
nnnnnZ	Office of the President Funds

An example of a hierarchy for a Federal fund follows:

- Level 1 G10000 United States Government
- Level 2 G12000 Grants
- Level 3 G12210 Public Health Service
- Level 4 240240 PHS CA 231000
- Level 5 24024A Unit 1/Green**

The lowest level, level 5, is the recording level of the hierarchy. This is the fund number that is used to code transactions. Levels 1 through 4 are reporting level funds: they are used only for reporting data.

A more detailed listing of the fund hierarchy is in *Supplement I*.

B. Organization

Organization is a six character code describing the department or office of the University. Organization codes are arranged in hierarchies of up to eight levels by Vice Chancellor area.

The level one (highest) hierarchy units for organization are listed below. All organizations fall under one of these level one organizations:

<u>ORGANIZATION CODE</u>	<u>TITLE</u>
AAAAAA	Chancellor
BAAAAA	Academic Senate
CAAAAA	Vice Chancellor Administration
DAAAAA	Vice Chancellor Business Affairs
FAAAAA	Vice Chancellor Student Affairs
GAAAAA	Vice Chancellor Academic Affairs
HAAAAA	Vice Chancellor Marine Sciences
JAAAAA	Vice Chancellor Health Science
KAAAAA	Director of the Medical Center
LAAAAA	Office of the President
MAAAAA	Capital Outlay

An example of the organization hierarchy for the department of Physics, in the VC Academic Affairs area is:

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- Level 1 GAAAAA V. C. Academic Affairs
- Level 2 GJ0000 Deans of Divisions
- Level 3 GJ3300 Dean of Natural Sciences
- Level 4 GJ4400 Physics
- Level 5 GJ4500 Core Organization
- Level 6 416250 Physics**

Organization codes beginning with the numbers "41" represent the core organization's academic activities. These are the organization codes that are used for a department's main activities, including instruction and research and public service. Distinction of functions within an organization are defined by the program code (Section II-D).

The third and fourth digits of the core organization codes (those beginning with "41") represent a major organizational unit or a collection of smaller units:

4123xx	School of Architecture
4135xx	International Relations/Pacific Studies
4136xx	Area Health Education Center
4142xx	Medical Center Programs
4147xx	School of Medicine
4148xx	School of Medicine
4149xx	School of Medicine
4161xx	Centers
4162xx	Campuswide Departments
4163xx	Provosts' Offices
4164xx	Scripps Institution of Oceanography (SIO) - General
4165xx	SIO - Marine Facilities
4166xx	SIO - Marine Life Research
4167xx	SIO - Sea Grants
4174xx	Regents Faculty Fellowships
4175xx	Work Study Programs
4176xx	Other
4185xx	Institute for Cognitive Science
4186xx	Institute of Geophysics & Planetary Physics
4187xx	Research Institutes - Other
4188xx	Centers
4193xx	Institute of Marine Resources
4195xx	Grant Administration
4198xx	Other
4199xx	Summer Session

C. Account

Account is a six character code that describes the basic accounting classification. There are seven account types:

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General Ledger (Balance Sheet) Accounts:

1. Asset
2. Liability
3. System Control
4. Fund Balance

Operating Ledger Accounts:

5. Revenue (Income)
6. Expenditure
7. Transfer

Account codes are organized in a hierarchy within each type of account listed above. The hierarchy has four levels and the lowest level is the recording level. The highest level, level 1, is used as a sorting criteria in the Operating Ledger report. An example of a level 1 expenditure account is "Supplies and Expense" or "Travel". Every transaction requires an account code.

1. Accounts - Balance Sheet (General Ledger)

For balance sheet account transactions, an account and fund code are required. Balance sheet accounts include assets, liabilities, clearing accounts, fund balance, and general ledger control accounts. Recording level balance sheet accounts begin with the number 1 (assets), 2 (liabilities and clearing), 3 (system control), or 4 (fund balance).

2. Accounts - Revenue (Operating Ledger)

Revenue accounts are operating accounts used with the index code (or the full IFOAPAL) to identify revenue (income) transactions. Revenue codes begin with the number 5. For extramural funds there is a revenue account for each major fund category, such as Federal Grant Revenue, Federal Contract Revenue and Private Gifts/Grants Revenue, as well as for each letter of credit. Use of the fund code with these revenue accounts provides an accounting by specific fund source.

3. Accounts - Expenditure (Operating Ledger)

Expenditure accounts are operating accounts used with the index code (or full IFOAPAL) to identify expenditures. Expenditure account codes begin with the number 6. The basic structure is described below. The only exceptions are certain expenditure accounts reserved for budgetary transactions, any recording level expenditure account can be used for budgetary or financial transactions. A complete list of expenditure accounts is in *Supplement II*.

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Major grouping of current fund expenditure accounts are:

Academic Salaries		60nnnn
Staff Salaries	61nnnn	
General Assistance	62nnnn	
Employee Benefits		66nnnn
Supplies & Expense	63nnnn	
Equipment		64nnnn
Travel	65nnnn	
Unallocated		68nnnn
Recharges		69nnnn

Note that the second digit of the expenditure account code corresponds to the Office of the President subaccount code. This portion of the account code is used in coding certain payroll transactions. The final four digits of the expenditure account code generally correspond to the OP object code.

Accounts used for plant fund transactions differ from those listed above. They are in the range of 637710 - 637790. Refer to *Supplement II* for a list of these accounts.

4. Accounts - Transfers

Transfer codes are operating accounts and are used with the index (or full IFOAPAL) to designate financial additions to, deductions from or transfers between funds, and indirect cost (overhead) transactions. Fund balance transactions are generally coded by the Accounting Office; these account codes begin with a 71, 72, 73 or 74. Most indirect cost transactions are automatically calculated by IFIS. The account code for indirect costs is 823800.

D. Program

Program is a six character code representing the functions of the University: instruction, research (including research grants), public service, academic support, teaching hospitals, student services, institutional support, operation and maintenance of plant, student financial aid, auxiliary enterprises, budgetary provisions, agency accounts and construction in progress. In addition, the program code is used to distinguish operating expense from cost of goods sold for self-supporting activities. An organization can have more than one program code. The program hierarchy can have up to five levels. There is at least one program code associated with each organization code. A complete listing of program codes is in *Supplement III*.

E. Activity

This code is reserved for future use. It will be used to gather data for specific activities

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that may be carried out by different organizations.

F. Location

This six character code is used to identify plant assets for plant accounting transactions. The location hierarchy can have up to five levels. The Plant Accountant in the General Accounting Division is responsible for the assignment of location codes. The location hierarchy is as follows:

010000 Assets
 BD0000 Buildings & Structures
 GI0000 General Improvements
 RE0000 Real Estate
 LH0000 Leasehold Improvements
 PR0000 To be Prorated

G. Index

Index is a seven character code that represents a combination of fund, organization, program, activity and location (FOPAL) as described in the previous sections (the account code is NOT a part of the index number). In the standard configuration, the first three characters of the index code are alphabetic and represent the organization name; the remaining four characters are used to identify each combination of FOPAL elements. All index codes established by the Accounting Office will have four numbers in the final four positions of the code. Index numbers requested by departments must have at least one alpha character in the final four positions. (Note that there may be limited exceptions to the standard configuration for specific departments.)

At a minimum, an index number and account number must be used to code operating ledger transactions in IFIS. The index code can be used for selected financial and budgetary transactions in lieu of the full FOPAL. There can be several index numbers for any one FOPAL combination. This allows the department to establish unique index numbers as a way to separate and budget expenses by professor or sub-unit, for example. The initial index code linking an organization, fund and program is established by the Accounting Office. Additional codes are assigned by the department with Accounting Office approval.

Some sample index numbers are:

<u>Index Title</u>	<u>Index</u>	<u>Fund</u>	<u>Org</u>	<u>Prog</u>	<u>Act</u>	<u>Loc</u>
Physics/Instr/Gen Fund	PHY0002	19900A	416250	400000	N/A	N/A
Physics/Instr/Gen Fund/Green	PHY00GR	19900A	416250	400000	N/A	N/A
Physics/Res/PHS/Edwards	PHY4444	23567A	416250	440000	N/A	N/A

See *Exhibit C* for a listing of index prefixes. Refer to the Procedures section of this

chapter for information on establishing and deleting index numbers.

IV. PROCEDURES

All Chart of Accounts elements are assigned by the Accounting Office, with the exception of departmental Index numbers. Any time a new organization or fund is established, the required codes, including Index number, will be established and assigned by the Accounting Office. Departments are notified by the Accounting Office as soon as these codes are assigned. After the establishment of the initial Index number, departments can request additional numbers as described below.

A. Coding Transactions

All transactions recorded in the Operating Ledger must be coded, at a minimum, with the department's appropriate index number, fund number, and the correct account number. This includes *Purchase Requisitions*, *Low-value Purchase Orders*, payroll documents, *Non-Payroll Expenditure Transfers*, *Budget Adjustment Journals*, recharges, *Requests for Reimbursement*, travel documents, etc.

B. Department Index Number Assignment

Each department is assigned a single index code that represents each fund/organization/program/(location) combination. If departments require additional index codes in order to further delineate expenses, they can be requested using the "Departmental COA Index Codes Request" form, COA014. A copy of this form (*Exhibit A*) can be used, or originals of the form can be requested from the Accounting Systems Division, 0951. A department can assign its own code within the parameters explained on the form. Once established, any of the department's valid index codes can be used to code any transaction (recharges, payroll, etc.).

C. Index Number Inactivation

When the activity for which an index number has been assigned is terminated, the number must be canceled. After an index code is canceled it cannot be used for any transaction. Another index number must be used. It is extremely important that all transactions referencing a given index number have been completed prior to its cancellation, and for this reason the form for requesting the inactivation of an index number is quite lengthy. A copy of the form is in *Exhibit B*. A copy of the form can be used, or originals requested from the Accounting Systems Division, 0951. This form must be used to inactivate any index number, whether assigned by the Accounting Office or the department.

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EXHIBIT C

INDEX NUMBER PREFIXES

ACC	ACCOUNTING OFFICE	SCL	COGNITIVE SCIENCE LAB
ACS	ACADEMIC SENATE OFFICE	CSS	CTR/ASTROPHYSICS 7 SPACE SCIENC
ADC	ADMINISTRATIVE COMPUTING	CSV	COMMUNITY SERVICES
ADR	ADMINISTRATIVE RECORDS	DAH	DEAN OF ARTS & HUMANITIES
AHE	AHEC	DAY	DAY CARE CENTER
AME	APPLIED MECH & ENGR SCIENCES	DFC	DEAN FIFTH COLLEGE
ANS	ANESTHESIOLOGY	DIR	DIRECTOR'S OFFICE-SIO
ANT	ANTHROPOLOGY	DMA	DEAN MED SCHOOL-ADMISSIONS
AQM	SIO AQUARIUM/MUSEUM	DMC	DEAN MUIR COLLEGE
ARC	ARCHITECTURE	DNS	DEAN NATURAL SCIENCES
ASV	ACADEMIC SERVICES	DRC	DEAN REVELLE COLLEGE
ATH	INTERCOLLEGIATE ATHLETICS	DSD	DEEP SEA DRILLING PROJECT
BIO	BIOLOGY	DSS	DEAN OF SOCIAL SICENCES
BKS	BOOKSTORE	DTC	DEAN THIRD COLLEGE
BUR	BURSAR'S OFFICE	DWC	DEAN WARREN COLLEGE
BUS	BUSINESS OFFICE	ECE	ELECTRICAL & COMPUTER ENGINEERING
CAR	CENTER FOR ARTS & SCIENCES	ECO	ECONOMICS
CAS	CASHIER	EHS	ENVIRONMENTAL HEALTH & SAFETY
CCS	CENTER FOR COSTAL STUDIES	EMP	EMERGENCY MEDICAL PROGRAM
CCT	CANCER CENTER	ENG	ENGINEERING
CFM	COMMUNITY & FAMILY MEDICINE	EXa	Reserved for UNEX (2+5 Config)
CGA	OFFICE OF CONTRACT/GRANT ADMIN	FDC	FACILITIES, DESIGN & CONSTRUCTION
CHC	LAB OF COMP HUMAN COGNITION	FTH	PROVOST-FIFTH COLLEGE
CHE	CHEMISTRY	GRD	GEOLOGICAL RESEARCH DIVISION
CHI	CENTER-HUMAN INFO PROCESSING	GRS	GRAPHICS & REPRODUCTION
CHN	CHANCELLOR'S OFFICE	SVCS	
CLP	COUNCIL OF PROVOSTS	GSR	OFF OF GRAD STUDIES & RESEARCH
CME	Deleted See RCA	HDS	HOUSING & DINING SERVICES
CMG	CENTER FOR MOLECULAR GENETICS	HIS	HISTORY
CMM	CELLULAR & MOLECULAR MEDICINE	ICM	INSTRUCTIONAL COMPUTING
CMP	CAMPUS PLANNING	ICS	INSTITUTE COGNITIVE SCIENCES
COG	COGNITIVE SCIENCES	IGC	INSTITUTE ON GLOBAL CONFLICT/COOP
COM	COMMUNICATIONS	IGP	INST-GEOPHYS & PLANETARY
COR	CORE CELL CULTURE FACILITY	PHYS	
CRD	CLIMATE RESEARCH DIVISION	IMR	INSTITUTE OF MARINE RESOURCES
CRL	CENTER FOR RESEARCH IN LANGUAGE	INC	INSTITUTE FOR NEURAL COMPUTATION
CSC	CAREER SERVICES CENTER	INS	INSTITUTE FOR NONLINEAR
CSE	COMPUTER SCIENCE & ENGINEERING		
CSI	CALIFORNIA SPACE INSTITUTE		

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	SCIENCES	OAR	OFFICE ANIMAL RESOURCES
INT	INTERNATIONAL CENTER	OCM	OFFICE OF CONTINUING MEDICAL EDUC
IPA	INSTITUTE FOR RES ON PARTICLE ACCEL	OLR	OFFICE OF LEARNING RESOURCES
IPS	INSTITUTE FOR PURE & APPLIED PHYSIC	OPH	OPHTHALMOLOGY
IRA	INSTITUTE FOR RESEARCH ON AGING	ORT	ORTHOPEDICSPCS
IRP	INT'L RLEATIONS & PACIFIC STUDIES		PSYCHOLOGICAL/COUNSELING SVCS
ITA	OFFICE OF INTERNAL AUDIT	PED	PEDIATRICS
ITL	INTERATIVE TECHNOLOGY LAB	PER	PERSONNEL
LAS	CTR IBERIAN/LATIN AMER STUDIES	PHE	PHYSICAL EDUCATION
LIB	LIBRARY	PHI	PHILOSOPHY
LIN	LINGUISTICS	PHM	PHARMACY
LIT	LITERATURE	PHR	PHARMACOLOGY
LMS	LAB FOR MATH & STATISTICS	PHY	PHYSICS
LNG	LANGUAGE LEARNING LAB	PLS	POLITICAL SCIENCE
MAM	AMES-MEDICAL	POR	PHYSICAL OCEANOGRAPHY
MAR	MARINE FACILITY		RESRCH DIV
MAT	MATERIEL MANAGEMENT	PPS	PHYSICAL PLANT SERVICES
MBI	BIOLOGY-MEDICAL	PRE	OFFICE OF THE PRESIDENT
MRS	MARINE BIOLOGY RESEARCH DIVISION	PRL	PHYSIOLOGICAL RESEARCH LAB
		PST	PSYCHIATRY
MCG	COGNITIVE SCIENCE-MEDICAL	PSY	PSYCHOLOGY
MCH	MEDICAL CENTER, HILLCREST	PTH	PATHOLOGY
MCM	CHEMISTRY-MEDICAL	RAD	RADIOLOGY
MDA	MEDIA CENTER	RCA	CTR RES/COMPUTING/ARTS (see CME..)
MED	MEDICINE	REC	CAMPUS RECREATION
MLR	MARINE LIFE RES GROUP	REG	REGISTRARS OFFICE
MMT	MATHEMATICS-MEDICAL	REV	PROVOST-REVELLE COLLEGE
MPA	MED SCHOOL PUBLIC AFFAIRS	RMG	RESOURCE MANAGEMENT
MPL	MARINE PHYSICAL LAB	RPR	REPRODUCTIVE MEDICINE
MPR	PHYSIOLOGICAL RES LAB-MED	SAA	STAFF AFFIRMATIVE ACTION
MPT	Deleted See MTP	SAO	STUDENT ACTIVITIES OFFI
MRD	MARINE RESEARCH DIVISION	SEA	SEA GRANT
MRR	CTR/MAGNETIC RECORDING RESEARCH	SFS	STUDENT FINANCIAL SERVICES
		SHS	STUDENT HEALTH SERVICE
MSA	MED SCHOOL STUDENT AFFAIRS	SIO	THE SIO DEPARTMENT
MSC	MSCCP	SJA	SUBJECT A
MSI	SIO DEPT - MED	SOC	SOCIOLOGY
MSO	SOCIOLOGY-MEDICAL	SOM	DEANS OFFICE-MED SCH
MTH	MATHEMATICS	SPF	STUDENT PROGRAM & FACILITIES
MTP	MATH TESTING/PLACEMENT PROGRAM	SPT	SPORTS FACILITIES
		SSS	STUDENT SPECIAL SERVICES
MUR	PROVOST MUIR COLLEGE	STG	STUDENT GOVERNMENT/ORGANIZATIONS
MUS	MUSIC		SHIP TECHNICAL SUPPORT
NEU	NEUROSCIENCES	STS	SHIP TECHNICAL SUPPORT
NRG	ENERGY CENTER	SUM	SUMMER SESSION
		SUR	SURGERY

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TEL	TELECOMMUNICATIONS
TEP	TEACHER EDUCATION PROGRAM
THE	THEATRE
THR	PROVOST-THIRD COLLEGE
UCM	UPPER CAMPUS MACHINE SHOP
UEA	UNIVERSITY EVENTS/ACTIVITIES
UNC	UNIVERSITY STUDENT CENTER
UNR	UNIVERSITY RELATIONS
UNX	UNIVERSITY EXTENSION
USM	CENTER FOR U.S.-MEXICAN STUDIES
USP	URBAN STUDIES AND PLANNING
VAA	VICE CHANCELLOR-ACADEMIC AFFAIRS
VBA	VICE CHANCELLOR-BUSINESS AFFAIRS
VCA	VICE CHANCELLOR- ADMINISTRATION
VCM	VICE CHANCELLOR-MARINE SCIENCES
VHS	VICE CHANCELLOR-HEALTH SCIENCES
VIS	VISUAL ARTS
VLB	VISIBILITY LABORATORY
VUA	VICE CHANCELLOR-UNDERGRAD AFFAIRS
WRN	PROVOST-WARREN COLLEGE