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 online 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, Fund, Organization, Program, Activity and Location. These codes are used together to describe each UCSD entity. They are referred to as the IFOPAL:

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

   IIIIIII-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 other campus special rules must be followed. Guidelines for coding Interlocation Transfers of Funds can be obtained from the Budget Operations office. Questions 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 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
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:

<table>
<thead>
<tr>
<th>ORGANIZATION CODE</th>
<th>TITLE</th>
</tr>
</thead>
<tbody>
<tr>
<td>AAAAAA</td>
<td>Chancellor</td>
</tr>
<tr>
<td>BAAAAAA</td>
<td>Academic Senate</td>
</tr>
</tbody>
</table>
An example of the organization hierarchy for the department of Physics, in the VC Academic Affairs area is:

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
C. Account

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

General Ledger (Balance Sheet) Accounts:

1. Assets
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.

8. 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).

9. 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.

10. 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.

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.

11. 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 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:

<table>
<thead>
<tr>
<th>Location Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>010000</td>
<td>Assets</td>
</tr>
<tr>
<td>BD0000</td>
<td>Buildings &amp; Structures</td>
</tr>
<tr>
<td>GI0000</td>
<td>General Improvements</td>
</tr>
<tr>
<td>RE0000</td>
<td>Real Estate</td>
</tr>
<tr>
<td>LH0000</td>
<td>Leasehold Improvements</td>
</tr>
<tr>
<td>PR0000</td>
<td>To be Prorated</td>
</tr>
</tbody>
</table>

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:

<table>
<thead>
<tr>
<th>Index Title</th>
<th>Index</th>
<th>Fund</th>
<th>Org</th>
<th>Prog</th>
<th>Act</th>
<th>Loc</th>
</tr>
</thead>
<tbody>
<tr>
<td>Physics/Instr/Gen Fund</td>
<td>PHY0002</td>
<td>19900A</td>
<td>416250</td>
<td>400000</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>Physics/Instr/Gen Fund/Green</td>
<td>PHY00GR</td>
<td>19900A</td>
<td>416250</td>
<td>400000</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>Physics/Res/PHS/Edwards</td>
<td>PHY4444</td>
<td>23567A</td>
<td>416250</td>
<td>440000</td>
<td>N/A</td>
<td>N/A</td>
</tr>
</tbody>
</table>
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 A**

See PDF document

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**EXHIBIT B**

See PDF document

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**EXHIBIT C**

**INDEX NUMBER PREFIXES**

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

SUPPLEMENT I

See PDF document

SUPPLEMENT II

See PDF document

SUPPLEMENT III

See PDF document