COST CENTERS & ACCOUNT LINKAGES
Revised August 16, 2016

Definitions of Operations Cost Centers (CC) versus PI Cost Centers

A cost center is part of the Full Accounting Unit (FAU). Example: Account-CC-Fund, 441357-AF-36627. Determining which two digit cost center to use is dependent on whether the FAU is used for Operational Accounts or for Principal Investigator (PI) Accounts.

For a PI account, almost any two-digit combination of Alpha/Alpha (e.g. AF), or Alpha/Numeric (e.g. F8) characters is acceptable. Please avoid using the letters O and I, since these are easily confused with the numbers 0 and 1. Once a PI’s cost center has been established, then that cost center is used for all funds under the control of the PI, e.g. contract, grants, gifts, endowments. See below for assignment of new PI cost centers.

A cost center for the Operational Account is based on the mission (clinical, teaching, or research), and category of expense (academic, divisional, administration, housestaff, recruitment, etc.). A two digit Numeric/Alpha (e.g. 2D) is used to identify Operational cost centers.

Assigning PI Cost Centers in the Department of Medicine and Linking the new Cost Center (CC) to Your Divisional Research Accounts (Linkage #1)

If you are submitting a grant proposal for a PI who does not have a cost center, you will need to establish a new cost center unique to that PI prior to submission of the proposal. The PI cost center is required on the EPASS, so if the grant is awarded, EFM can appropriate the monies into the proper Full Accounting Unit (FAU).

Peter Vittachi maintains a database of all authorized PI cost centers in the Department of Medicine and assigns all new cost centers. Whenever possible, he will try to use a combination of letters and/or numbers that will make it easy for you to identify the cost center with the PI. However, if all possible combinations are already in use, he will assign another combination that is available. Contact Peter at x58349, or pvittachi@mednet.ucla.edu, for all questions and issues regarding PI cost center establishment. For new cost center setup, please provide Peter with:

- PI’s full name – first, middle & last
- Medicine Division name
- Department code

Once the PI cost center is established by Peter, it is the responsibility of the fund manager to email Daniel Nguyen (x43900, dnguyen@finance.ucla.edu) in General Accounting to have the new cost center linked to your research account number for your division. Please Cc Peter on the email to Daniel.

Research Account Number Examples:
- 4413xx - for most contracts and grants
- 4013xx & 7813xx - for training grants
- 6213xx - for public service grants
Daniel will need the following information in order to establish the linkage:

- Your division name and FS Code (4 digit department code, e.g. 1553)
- Account number(s) to be linked
- New cost center
- Full name of the PI for that cost center
- Employee ID # for the PI

You will be unable to process any financial transactions (e.g. TOFs, BruinBuy, Non-Pears, PETs, etc.) until Daniel has completed the linkage. If you attempt to process a financial transaction prior to the linkage establishment, you will receive an error similar to this one:

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**Linking the Account/Cost Center (CC) to the Fund (Linkage #2)**

Once the Account/CC linkage has been established by Daniel, the Account/CC is now one unit, and it will have to be linked to the fund. If it is a new grant, EFM will establish the fund and process the Transfer of Funds (TOF). At that time, EFM will also take care of linking the Account/CC to the newly established fund.

**What if I want to process a TOF into an Account/CC that is not already linked to my fund?**

**Note:** First, make sure that the Account has been linked to the Cost Center. See Linkage #1 above.

You can go ahead and process the TOF, but you will receive the following Warning message:

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In order to establish the link between the Account/CC and the Fund, you will need to copy the appropriate fund manager in either EFM (for contract and grant funds) or General Accounting (for unrestricted funds) in order to have them establish the links for you. To do this, follow the steps on the next page.
**Note:** EFM will not process the link without a TOF, i.e. you cannot just email EFM to request the link be made.

How do I know whom in EFM or General Accounting to copy?

**EFM** (for all contract and grant funds)

http://ora.research.ucla.edu/EFM/Pages/EFMTeamAssignments.aspx

**General Accounting** (for all unrestricted and operational funds)


How do I check if the linkages already exist?

Click Email after submission of the TOF so you can forward it to the appropriate EFM or General Accounting Fund Manager and request the linkage in the Comments section.
Use the UCLA Financial Web Reports

Go to the Financial Systems, Tables link (1):

To see if the Account is linked to the Cost Center, use the Table of Accounts link (2) – Linkage #1
- Type in your FS Code and click on the Get Report button.
- All of the linked Accounts and Cost Centers for your division will be listed.

To see if the Account/CC is linked to the Fund, use the Table of Funds link (3) – Linkage #2
- Type in your FS Code and click on the Get Report button.
- Click on the blue hyperlink to the Fund in question.
- A “Report Parameters for Fund Balances” window will appear.
- Click on the Get Report button.
- All of the Accounts/Cost Centers linked to the fund will be listed.
- OR Go to Financial Systems – Summary – Fund Balances – Fund
  - Enter Fund # only, leave Acct/CC blank & Get Report (4)