

| <b>ACCOUNT</b>  | <b>FUNCTION</b>                    |
|-----------------|------------------------------------|
| 40XXXX          | Instruction                        |
| 42XXXX          | Teaching Hospitals                 |
| 43XXXX          | Academic Support                   |
| 44XXXX - 599999 | Research                           |
| 60XXXX          | Libraries                          |
| 61XXXX          | University Extension               |
| 62XXXX          | Public Service                     |
| 64XXXX          | Physical Plant Operations          |
| 66XXXX          | Administration                     |
| 68XXXX          | Student Services                   |
| 72XXXX          | Institutional Support              |
| 76XXXX          | Auxiliary Enterprises              |
| 77XXXX - 799999 | Student Financial Aid              |
| 80XXXX - 899999 | Non-Reportable Expenditures        |
| 94XXXX          | Plant Control Improvement Programs |
| 99XXXX          | Control Accounts                   |

**SAMPLE FULL ACCOUNTING UNIT (FAU): 4-441357-AF-32222-BRUIN-03-4630-FOGELMAN**

| <b>Location-</b> | <b>Account-</b> | <b>Cost Center-</b> | <b>Fund-</b> | <b>Project-</b> | <b>Sub-</b> | <b>Object-</b> | <b>Source</b> |
|------------------|-----------------|---------------------|--------------|-----------------|-------------|----------------|---------------|
| 4                | 441357          | AF                  | 32222        | BRUINS          | 03          | 4630           | FOGELM        |

Maximum # of digits per field:

|   |   |   |   |   |   |   |   |
|---|---|---|---|---|---|---|---|
| 1 | 6 | 2 | 5 | 6 | 2 | 4 | 6 |
|---|---|---|---|---|---|---|---|

## #1 Account linked to the Costcenter

| Account | CC | Fund |
|---------|----|------|
| 441357  | AF | N/A  |

### When Needed:

- New PI to UCLA
- PI needs to use an Account they've never needed before, e.g. 7813xx
- PI needs a second costcenter

**UCLA Systems:** You cannot process any transactions if the Account is not linked to the costcenter. You will receive an Error upon validation/submission

**How to link:** **UCLA Corporate Financial Services Website/New Account-CC**  
[https://request.finance.ucla.edu/?frm\\_id=AccountCC](https://request.finance.ucla.edu/?frm_id=AccountCC)

## #2 Acct-CC linked to the Fund

| Account   | CC | Fund  |
|-----------|----|-------|
| 441357-AF |    | 32222 |

### When Needed:

- PI gets a new award (EFM links the Acct-CC to the Fund for you)
- PI transfers monies to a new Co-Investigator
- Operational needs

**UCLA Systems:** When processing financial transactions, you will get a Warning that the Acct-CC is not like to the fund (except for BruinBuy)

**How to link:** Email or CC the appropriate accountant (EFM for C&G, Accounting for all others) upon posting the transaction

### UCLA Business & Finance Solutions Contact List

<https://www.finance.ucla.edu/financial-management-reporting> (see Fund Managers by Fund Category)

### UCLA EFM

<https://efm.research.ucla.edu/efm-team-assignments/>

| FUND          | DESCRIPTION  |
|---------------|--|
| 00001 - 00299 | Agency Funds   |
| 00300 - 01999 | Plant (Excl. 01799)  |
| 02200 - 03999 | Loan   |
| 04100 - 09799 | Endowment  |
| 18001 - 18199 | Special State Appropriation  |
| 18200 - 18999 | Contracts & Grants - State of CA (Excl. 18888, 18997)  |
| 19900 - 19999 | State General Funds  |
| 20000 - 20286 | Student Tuition and Fees   |
| 20288 - 20399 | Student Tuition and Fees (Summer Session & Unex)   |
| 20600 - 20939 | Contracts & Grants - Local Government (Excl. 20894)  |
| 20940 - 20949 | FMR & EFM use only   |
| 20950 - 20999 | Contracts & Grants - Local Government (Excl. 20980)  |
| 21000 - 21045 | Financial Aids   |
| 21046 - 21059 | Contracts & Grants - Federal Government/DHHS/PHS   |
| 21060 - 21069 | Financial Aids   |
| 21070 - 33999 | Contracts & Grants - Federal Government/DHHS/PHS (Excl. Financial Aid & 23999, 28990, 28994, 33997, 33998) |
| 21400 - 24910 | Financial Aid Funds within Federal & Cooperative Agmt  |
| 34100 - 39799 | Endowment Income   |
| 39800 - 56999 | Gifts  |
| 57000 - 59999 | Contracts & Grants - Private Contract & Grants   |
| 60001 - 62999 | Sales & Services   |
| 63000 - 63999 | Med Center (Excl. 63990, 63991, 63997)   |
| 63990 - 63991 | Med Center (Compensated Absences)  |
| 63997 - 63997 | Med Center (Capital Expense Offset)  |
| 64100 - 65080 | Sales & Services   |
| 65100 - 65159 | Med Center   |
| 65190 - 65190 | Med Center (Compensated Absences)  |
| 65903 - 67355 | Sales & Service (Excl. 65998, 65999)   |
| 67400 - 67998 | Off Campus Work Study  |
| 68048 - 69999 | Other Sources  |
| 70000 - 76999 | Auxiliary (Excl. 70080)  |
| 70080 - 70080 | Auxiliary (Tiverton House)   |
| 77001 - 77499 | Contracts & Grants - Local Government  |
| 77500 - 84999 | Contracts & Grants - Private Contracts & Grants (Excl. 78298, 79991, 79995, 79996)                         |
| 89990 - 89999 | FMR use only   |
| 93014 - 93628 | Endowment  |

**For Fund Mangers by Fund Type and Number information, please visit the UCLA Business & Financial Solutions, Financial Management & Reporting Site:**

<https://www.finance.ucla.edu/financial-management-reporting>

## Financial Management & Reporting

Instructions and guidance for financial procedures, financial reports, along with training and tutorials for University Accounting and financial System Applications, can be found here.

### Fund Management

[Fund Managers by Fund Type and Number](#)

[Establishing a New Fund Number](#)

[Depositing a Gift Check](#)

[Bulletin A-54, Agency Accounts](#)

### Object Codes

[Object Codes for Expenditures](#)

[Base and Object Code Table for Indirect Costs](#)

[Payroll Object Codes - Staff Decision Tree](#)

| Type Entry | Description   |
|------------|---|
| 11         | Annual Operation Budget Appropriation                     |
| 12         | Reappropriation of Prior Year Balances                    |
| 13         | Budget Appropriations or Adjustment (Non-Operating Funds) |
| 14         | Adjustment to Operating Budget Funds                      |
| 15         | Inter-Campus Budget Transfer                              |
| 32         | Cash Receipts - Main Cashier                              |
| 33         | Cash Receipts - Main Cashier                              |
| 34         | Cash Receipts - Other Cashiers                            |
| 41         | Accounts Payable - Invoice Accrual                        |
| 42         | Accounts Payable - Check Issuance                         |
| 43         | Accounts Payable - Check Cancellation                     |
| 44         | Accounts Payable - Invoice Cancellation                   |
| 50         | University Invoice - SBAR                                 |
| 51         | Sundry Debtor Bills - General University                  |
| 52         | Sundry Debtor Bills - Tissue Typing Lab                   |
| 53         | Financial Journal Entry                                   |
| 54         | Non-Payroll Expenditure Adjustment Request (NPEAR)        |
| 58         | On-line Financial Journal and Adjustment                  |
| 59         | On- Recharge Billing                                      |
| 70         | Overhead  |
| EN         | Encumbrance   |
| ML         | Memo Lien   |