

General Ledger

February 16, 2017

Victor Arechiga

General Ledger (GL)

General Ledger: The Official Financial “Book of Record” for the Campus

- All campus transactions are recorded to the general ledger for a stated accounting period; whether input directly to the General Ledger System or passed from subsidiary ledger systems.
- The record is used by the department, and by other campus departments as well as external agencies to review and audit departmental activities.

| MENU | HELP | QUESTIONS | SUGGESTIONS | FS APPS MENU | LOGOUT |
|---|---|-----------|---|---|--------|
| UCLA Financial Systems Summary Detail Tables Payroll CG Reports PAC / BruinBuy DACSS | FINANCIAL SYSTEMS NEWS AND INFORMATION | | <ul style="list-style-type: none"> • Financial Systems Report Descriptions • A new feature - follow our changes to the system • New Excel Download Instructions | Corporate Accounting Web Site | |
| | <ul style="list-style-type: none"> ▶ Fund Balances By Dept NEW, Fund, PI, User ▶ Account Summary By Dept, Account, User ▶ Sub-Object Summary By Account/CC/Fund ▶ Budget to Actual By Department, PI ▶ Expenditures by Fund Source By Org / Div / Dept | | <ul style="list-style-type: none"> ▶ Custom Balances By Department ▶ Budget Summary By Org / Div / Dept ▶ Overdraft Reports by Fund By Fund, Budget to Actual ▶ Overdraft Reports by Account/Fund By Acct-CC/Fund, Fund Source NEW ▶ Sales and Services Statements By Org, Major Grp, Campus NEW ▶ Accounts Receivable Report By Department | | |

General Ledger: Key reports

Fund Summary Ledger

- It provides the status of a fund by summarizing expenditure, revenue and fund balance in account-fund number level at a given point of time
- It is designed to aid campus departments in reviewing and monitoring the overall status of fund

Expenditure – Sub/Object Summary Ledger

- It provides financial and budgetary ending balances for each Sub-Object within Location/Account/Cost-Center Fund.

Detail General ledger:

- It is the principal part of the official financial “book of record” for the campus.
- It lists all campus transactions for a stated accounting period followed by the summary of each account/cost center-fund combination

General Ledger: Fund Summary

Fund Number and Fund Title

Fund Number
5 digit number identifying the funding source

Fund Title
Includes the initials of the sponsor name, award number, PI last name, project end date, and F&A rate

Fund Summary

As of August 31, 2016

Location : 4

Fund : 29752 FDP/NIH 05/17 54%

Department :

| Account/CC | Sub | Curr Month Financial | Fiscal Year | | Inception to Date | |
|---|-----|----------------------|---------------|-----------|-------------------|--------------|
| | | | Appropriation | Financial | Appropriation | Financial |
| 229000 FEDERAL PHS GRANTS | | | | | | |
| | 20 | 53,953.29 | 693,255.39 | 71,752.30 | 2,338,300.00 | 1,716,796.91 |
| 229000 | | 53,953.29 | 693,255.39 | 71,752.30 | 2,338,300.00 | 1,716,796.91 |
| 441406/WJ I | | | | | | |
| | 00 | | (1,079.47) | | 21,531.00 | 22,610.47 |
| | 03 | | (0.96) | | 62.00 | 62.96 |

General Ledger: Fund Summary

Revenue, Expenses, Cost Center

Revenue Account (2xxxxx)

The revenue amount earned:
Cash could have been collected or not collected yet: check account receivable

Expense Account (400000 – 999999)

All chargeable costs incurred

Cost Center (CC)

Lower level of the account number

Fund Summary

As of August 31, 2016

Location : 4

Fund : 29752 FDP/NIH 05/17 54%

Department :

Fund Type : INCEPTION

| Account/CC | Sub | Curr Month Financial | Fiscal Year | | Inception to Date | | Encumbrance | Ledger Balance | Memo-Lien | Operating Balance |
|---------------------|---------|----------------------|-------------------|--------------------|---------------------|---------------------|------------------|--------------------|-------------------|---------------------|
| | | | Appropriation | Financial | Appropriation | Financial | | | | |
| 229000 | FEDERAL | PHS GRANTS | | | | | | | | |
| | 20 | 53,953.29 | 693,255.39 | 71,752.30 | 2,338,300.00 | 1,716,796.91 | | 621,503.09 | | 621,503.09 |
| 229000 | | 53,953.29 | 693,255.39 | 71,752.30 | 2,338,300.00 | 1,716,796.91 | 0.00 | 621,503.09 | 0.00 | 621,503.09 |
| 441406 | WJ | | | | | | | | | |
| | 00 | | (1,079.47) | | 21,531.00 | 22,610.47 | | (1,079.47) | | (1,079.47) |
| | 03 | | (0.96) | | 62.00 | 62.96 | | (0.96) | | (0.96) |
| | 06 | | 1,197.60 | | 6,681.00 | 5,483.40 | | 1,197.60 | | 1,197.60 |
| | 9H | | 62.74 | | 15,267.38 | 15,204.64 | | 62.74 | | 62.74 |
| 441406 | WJ | 0.00 | 179.91 | 0.00 | 43,541.38 | 43,361.47 | 0.00 | 179.91 | 0.00 | 179.91 |
| | 9H | 116.00 | 1,202.80 | 233.53 | 8,300.24 | 2,517.37 | | 1,019.37 | | 1,019.37 |
| 443976 | MP | 330.84 | 3,573.65 | 665.93 | 10,088.24 | 7,180.52 | 1,139.05 | 1,768.67 | 0.00 | 1,768.67 |
| Fund Balance | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Revenue | | 53,953.29 | 693,255.39 | 71,752.30 | 2,338,300.00 | 1,716,796.91 | 0.00 | 621,503.09 | 0.00 | 621,503.09 |
| Expenditure | | 72,658.97 | 693,255.39 | 121,941.10 | 2,338,300.00 | 1,766,985.71 | 23,149.51 | 548,164.78 | 219,752.24 | 328,412.54 |
| TOTAL | | (18,705.68) | 0.00 | (50,188.80) | 0.00 | (50,188.80) | 23,149.51 | (73,338.31) | 219,752.24 | (293,090.55) |

General Ledger: Fund Summary

Fiscal year vs. Inception to Date

UC Fiscal Year to Date
shows the total transactions from the University fiscal year to date
(UC FY: July 1 – June 30)

Fund Inception to Date
shows the total transactions from the inception of the fund to date →
"important to monitor for sponsored project fund as a whole"

Inception fund: carried forward over fiscal years → extramurally sponsored project funds
Fiscal fund: lapse at the close of the fiscal year. Amounts will appear only in the "Fiscal Year" columns.

Fund Summary

As of August 31, 2016

Location : 4
Fund : 29752 FDP/NIH 05/17 54%
Department :

Fund Type : INCEPTION

| Account/CC | Sub | Curr Month Financial | Fiscal Year | | Inception to Date | | Encumbrance | Ledger Balance | Memo-Lien | Operating Balance |
|----------------------------------|-----|----------------------|-------------------|--------------------|---------------------|---------------------|------------------|--------------------|-------------------|---------------------|
| | | | Appropriation | Financial | Appropriation | Financial | | | | |
| 229000 FEDERAL PHS GRANTS | | | | | | | | | | |
| | 20 | 53,953.29 | 693,255.39 | 71,752.30 | 2,338,300.00 | 1,716,796.91 | | 621,503.09 | | 621,503.09 |
| 229000 | | 53,953.29 | 693,255.39 | 71,752.30 | 2,338,300.00 | 1,716,796.91 | 0.00 | 621,503.09 | 0.00 | 621,503.09 |
| 441406/WJ I | | | | | | | | | | |
| | 00 | | (1,079.47) | | 21,531.00 | 22,610.47 | | (1,079.47) | | (1,079.47) |
| | 03 | | (0.96) | | 62.00 | 62.96 | | (0.96) | | (0.96) |
| | 06 | | 1,197.60 | | 6,681.00 | 5,483.40 | | 1,197.60 | | 1,197.60 |
| | 9H | | 62.74 | | 15,267.38 | 15,204.64 | | 62.74 | | 62.74 |
| 441406/WJ I | | 0.00 | 179.91 | 0.00 | 43,541.38 | 43,361.47 | 0.00 | 179.91 | 0.00 | 179.91 |
| | 9H | 116.00 | 1,202.33 | 233.53 | 8,302.24 | 2,517.87 | | 1,019.37 | | 1,019.37 |
| 443976/MP | | 330.84 | 3,573.65 | 665.93 | 10,088.24 | 7,180.52 | 1,139.05 | 1,768.67 | 0.00 | 1,768.67 |
| Fund Balance | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Revenue | | 53,953.29 | 693,255.39 | 71,752.30 | 2,338,300.00 | 1,716,796.91 | 0.00 | 621,503.09 | 0.00 | 621,503.09 |
| Expenditure | | 72,658.97 | 693,255.39 | 121,941.10 | 2,338,300.00 | 1,766,985.71 | 23,149.51 | 548,164.78 | 219,752.24 | 328,412.54 |
| TOTAL | | (18,705.68) | 0.00 | (50,188.80) | 0.00 | (50,188.80) | 23,149.51 | (73,338.31) | 219,752.24 | (293,090.55) |

General Ledger: Fund Summary

Appropriation vs. Financial

Appropriation: Budget

Expenditure: ORDM allocates all DC to sub08 and all IDC to sub9H → important for the department to reallocate budget from sub08 to other subs to reflect line budgets in the award/proposal for proper monitoring.

Revenue: Total anticipated income

Fund balance: directly related to financial transactions

Financial Transactions

Expenditure: total expenses incurred

Revenue: total income earned

Fund balance: transfers of balances between campuses, STIP income, or other fund adjustments

Fund Summary

As of August 31, 2016

Location : 4

Fund : 29752 FDP/NIH 05/17 54%

Department :

Fund Type : INCEPTION

| Account/CC | Sub | Curr Month Financial | Fiscal Year | | Inception to Date | | Encumbrance | Ledger Balance | Memo-Lien | Operating Balance |
|----------------------------------|-----|----------------------|-------------------|--------------------|---------------------|---------------------|------------------|--------------------|-------------------|---------------------|
| | | | Appropriation | Financial | Appropriation | Financial | | | | |
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| | 20 | 53,953.29 | 693,255.39 | 71,752.30 | 2,338,300.00 | 1,716,796.91 | | 621,503.09 | | 621,503.09 |
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| 441406/WJ | | | | | | | | | | |
| | 00 | | (1,079.47) | | 21,531.00 | 22,610.47 | | (1,079.47) | | (1,079.47) |
| | 03 | | (0.96) | | 62.00 | 62.96 | | (0.96) | | (0.96) |
| | 06 | | 1,197.60 | | 6,681.00 | 5,483.40 | | 1,197.60 | | 1,197.60 |
| | 9H | | 62.74 | | 15,267.38 | 15,204.64 | | 62.74 | | 62.74 |
| 441406/WJ | | 0.00 | 179.91 | 0.00 | 43,541.38 | 43,361.47 | 0.00 | 179.91 | 0.00 | 179.91 |
| | 9H | 116.00 | 1,202.33 | 233.53 | 8,302.24 | 2,517.87 | | 1,019.31 | | 1,019.37 |
| 443976/MP | | 330.84 | 3,573.65 | 665.93 | 10,088.24 | 7,180.52 | 1,139.05 | 1,768.67 | 0.00 | 1,768.67 |
| Fund Balance | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Revenue | | 53,953.29 | 693,255.39 | 71,752.30 | 2,338,300.00 | 1,716,796.91 | 0.00 | 621,503.09 | 0.00 | 621,503.09 |
| Expenditure | | 72,658.97 | 693,255.39 | 121,941.10 | 2,338,300.00 | 1,766,985.71 | 23,149.51 | 548,164.78 | 219,752.24 | 328,412.54 |
| TOTAL | | (18,705.68) | 0.00 | (50,188.80) | 0.00 | (50,188.80) | 23,149.51 | (73,338.31) | 219,752.24 | (293,090.55) |

General Ledger: Fund Summary

Encumbrance vs. Memo-Lien

Encumbrance

Legal obligation to pay for goods or services ordered through a formal purchase order or various maintenance, consultant, or rental agreement, etc.

Memo Lien

Amounts yet to be expended.
Not supported by legal obligatory documents.
Initiated and controlled by the department.

Fund Summary

As of August 31, 2016

Location : 4

Fund : 29752 FDP/NIH 05/17 54%

Department :

Fund Type : INCEPTION

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| 441406/WJ I | | | | | | | | | | |
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| TOTAL | | (18,705.68) | 0.00 | (50,188.80) | 0.00 | (50,188.80) | 23,149.51 | (73,338.31) | 219,752.24 | (293,090.55) |

General Ledger: Fund Summary

Fund Total | Ledger Balance | Operating Balance

Fund Total = Revenue less Expenditure

If Revenue > Expenditure: the positive balance.
If Revenue < Expenditure: the total in brackets

Ledger Balance

Appropriation – Financial –
outstanding encumbrances

Operating Balance

Ledger balance – Memo Lien

Fund Summary

As of August 31, 2016

Location : 4

Fund : 29752 FDP/NIH 05/17 54%

Department :

Fund Type : INCEPTION

| Account/CC | Sub | Curr Month Financial | Fiscal Year | | Inception to Date | | Encumbrance | Ledger Balance | Memo-Lien | Operating Balance |
|---------------------------|-----|----------------------|-------------------|--------------------|---------------------|---------------------|------------------|--------------------|-------------------|---------------------|
| | | | Appropriation | Financial | Appropriation | Financial | | | | |
| 229000 FEDERAL PHS GRANTS | | | | | | | | | | |
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| 229000 | | 53,953.29 | 693,255.39 | 71,752.30 | 2,338,300.00 | 1,716,796.91 | 0.00 | 621,503.09 | 0.00 | 621,503.09 |
| 441406/WJ I | | | | | | | | | | |
| | 00 | | (1,079.47) | | 21,531.00 | 22,610.47 | | (1,079.47) | | (1,079.47) |
| | 03 | | (0.96) | | 62.00 | 62.96 | | (0.96) | | (0.96) |
| | 06 | | 1,197.60 | | 6,681.00 | 5,483.40 | | 1,197.60 | | 1,197.60 |
| | 9H | | 62.74 | | 15,267.38 | 15,204.64 | | 62.74 | | 62.74 |
| 441406/WJ I | | 0.00 | 179.91 | 0.00 | 43,541.38 | 43,361.47 | 0.00 | 179.91 | 0.00 | 179.91 |
| | 9H | 116.00 | 1,202.80 | 233.53 | 8,300.24 | 2,517.37 | | 1,019.31 | | 1,019.37 |
| 443976/MP | | 330.84 | 3,573.65 | 665.93 | 10,088.24 | 7,180.52 | 1,139.05 | 1,768.67 | 0.00 | 1,768.67 |
| Fund Balance | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Revenue | | 53,953.29 | 693,255.39 | 71,752.30 | 2,338,300.00 | 1,716,796.91 | 0.00 | 621,503.09 | 0.00 | 621,503.09 |
| Expenditure | | 72,658.97 | 693,255.39 | 121,941.10 | 2,338,300.00 | 1,766,985.71 | 23,149.51 | 548,164.78 | 219,752.24 | 328,412.54 |
| TOTAL | | (18,705.68) | 0.00 | (50,188.80) | 0.00 | (50,188.80) | 23,149.51 | (73,338.31) | 219,752.24 | (293,090.55) |

General Ledger: Expenditure-Sub/Object Summary

Sub-Object (6 digit code)

Identifying a natural classification of expenditures. The sub code (the first 2 digit) identifies a broad category of expenditures. The object code (the last 4 digit) identifies specific types of expenditures within that broad category.

Expenditure - Sub/Object Summary

As of August 31, 2016

Location : 4
 Account/CC : 441406/WJ
 Fund : 29752 FDP/NIH 05/17 54%
 Department :

[Click here to go to Detail General Ledger for account transactions](#)

| Sub Object | Description | Fiscal Year | | Inception to Date | |
|-------------------------|--|----------------------------|---------------------------|----------------------------|---------------------------|
| | | Appropriation ()=DEBIT | Expenditure ()=CREDIT | Appropriation ()=DEBIT | Expenditure ()=CREDIT |
| 00-0000 | SALARIES-ACADEMIC-UNDESIGNATED BALANCES | (1,079.47) | | 21,531.00 | |
| 00-1011 | S&W-TENURE FAC-HLTH SCIENCE COMP PLANS | | | | 22,610.47 |
| 00 | SALARIES-ACADEMIC | (1,079.47) | 0.00 | 21,531.00 | 22,610.47 |
| 03-0000 | SUPPLIES & EXPENSE-UNDESIGNATED BALANCES | (0.96) | | 62.00 | |
| 03-4007 | TECHNOLOGY INFRASTRUCTURE FEE | | | | 62.96 |
| 03 | SUPPLIES AND EXPENSE | (0.96) | 0.00 | 62.00 | 62.96 |
| 06-0000 | EMPLOYEE BENEFITS-UNDESIGNATED BALANCES | 1,197.60 | | 6,681.00 | |
| 06-8291 | BENEFITS FOR ACADEMICS | | | | 5,483.40 |
| 06 | EMPLOYEE BENEFITS | 1,197.60 | 0.00 | 6,681.00 | 5,483.40 |
| 9H-0000 | OVERHEAD | 62.74 | | 15,267.38 | |
| 9H-3810 | OVERHEAD-FEDERAL GRANT | | | | 15,204.64 |
| 9H | OVERHEAD EXPENSE | 62.74 | 0.00 | 15,267.38 | 15,204.64 |
| Total | | 179.91 | 0.00 | 43,541.38 | 43,361.47 |

Expenditure-Sub/Object Summary

List of Sub Codes

- 00 – Salaries – Academic
- 01 – Salaries – Staff
- 02 – General Assistance
- 03 – Supplies and Expense
- 04 – Equipment and Facilities
- 05 – Special items
- 06 – Benefits
- 07 – Special Items
- 08 – Special Items
- 09 – Recharges to Other Departments
- 9H - Overhead

List of Object Codes

- 1xxx – Salaries and Wages
- 2xxx – Travel
- 3xxx – Transportation of Things
- 31xx – Maintenance Agreements, repairs, etc.
- 3200-3599 – Various Services and Charges
- 36xx – Loan Payments and Taxes
- 39xx – Recharges
- 40xx – Communication, Mail, Messenger
- 4300 – 4999 – Various Supplies
- 52xx – Utilities
- 58xx – Rental/Lease of Space

<https://www.finance.ucla.edu/corporate-accounting/object-codes-for-expenditures>

General Ledger: Expenditure-Sub/Object Summary

Sub-Object (6 digit code)

Identifying a natural classification of expenditures. The sub code (the first 2 digit) identifies a broad category of expenditures. The object code (the last 4 digit) identifies specific types of expenditures within that broad category.

Expenditure - Sub/Object Summary

As of August 31, 2016

Location : 4
 Account/CC : 441406/WJ
 Fund : 29752 FDP/NIH 05/17 54%
 Department :

[Click here to go to Detail General Ledger for account transactions](#)

| Sub Object | Description | Fiscal Year | | Inception to Date | |
|-------------------------|--|----------------------------|---------------------------|----------------------------|---------------------------|
| | | Appropriation ()=DEBIT | Expenditure ()=CREDIT | Appropriation ()=DEBIT | Expenditure ()=CREDIT |
| 00-0000 | SALARIES-ACADEMIC-UNDESIGNATED BALANCES | (1,079.47) | | 21,531.00 | |
| 00-1011 | S&W-TENURE FAC-HLTH SCIENCE COMP PLANS | | | | 22,610.47 |
| 00 | SALARIES-ACADEMIC | (1,079.47) | 0.00 | 21,531.00 | 22,610.47 |
| 03-0000 | SUPPLIES & EXPENSE-UNDESIGNATED BALANCES | (0.96) | | 62.00 | |
| 03-4007 | TECHNOLOGY INFRASTRUCTURE FEE | | | | 62.96 |
| 03 | SUPPLIES AND EXPENSE | (0.96) | 0.00 | 62.00 | 62.96 |
| 06-0000 | EMPLOYEE BENEFITS-UNDESIGNATED BALANCES | 1,197.60 | | 6,681.00 | |
| 06-8291 | BENEFITS FOR ACADEMICS | | | | 5,483.40 |
| 06 | EMPLOYEE BENEFITS | 1,197.60 | 0.00 | 6,681.00 | 5,483.40 |
| 9H-0000 | OVERHEAD | 62.74 | | 15,267.38 | |
| 9H-3810 | OVERHEAD-FEDERAL GRANT | | | | 15,204.64 |
| 9H | OVERHEAD EXPENSE | 62.74 | 0.00 | 15,267.38 | 15,204.64 |
| Total | | 179.91 | 0.00 | 43,541.38 | 43,361.47 |

General Ledger: Detail General Ledger

Detail General Ledger

For the period from July 1, 2016 to August 31, 2016

Location : 4
 Account/CC : 441802/YX
 Fund : 57528 USC/NIH 12/16 54%
 Department :

| Sub Object | Source | Project | TE | Effective Date | Trans No | Doc Date | Description | Reference | Appropriation ()=DEBIT | Expenditure ()=CREDIT |
|--------------|--------|---------|----|----------------|----------|----------|------------------------|------------|----------------------------|---------------------------|
| 000000 | | | 12 | 7/1/2016 | FS0815 | 070116 | REAPPROPRIATION | | 4,663.32 | |
| 000000 | | | 12 | 7/31/2016 | 01D11 | 073116 | ESTABLISH AUG LIEN | PAYRLIEN0 | | |
| 021080 | | | 53 | 7/31/2016 | 01D10 | 073116 | JUL PAYROLL | | | 1,598.33 |
| 021080 | | | 53 | 8/31/2016 | 02D10 | 083116 | AUG PAYROLL | | | 1,598.33 |
| 02 ** | | | | | | | | | 13,025.84 | 3,196.66 |
| 030000 | | | 12 | 7/1/2016 | FS0815 | 070116 | REAPPROPRIATION | | 6,472.68 | |
| 034007 | | | 59 | 7/31/2016 | 01R002 | 073116 | TECHNOLOGY INFRASTRU | 07312016 | | 13.92 |
| 034007 | | | 59 | 8/31/2016 | 02R002 | 083116 | TECHNOLOGY INFRASTRU | 08312016 | | 13.92 |
| 03 ** | | | | | | | | | 6,472.68 | 27.84 |
| 060000 | | | 12 | 7/1/2016 | FS0815 | 070116 | REAPPROPRIATION | | 4,214.97 | |
| 060000 | | | 12 | 7/31/2016 | 01D11 | 083016 | REVERSE JUL LIEN | PAYRLIEN12 | | |
| 068291 | | | 53 | 7/31/2016 | 01D10 | 073116 | BENEFITS FOR ACADEMICS | | | 1,406.82 |
| 068291 | | | 53 | 8/31/2016 | 02D10 | 083116 | BENEFITS FOR ACADEMICS | | | 1,593.10 |
| 06 ** | | | | | | | | | 4,214.97 | 2,999.92 |
| 9H0000 | | | 12 | 7/1/2016 | FS0815 | 070116 | REAPPROPRIATION | | 15,322.42 | |
| 9H2910 | | | 53 | 7/29/2016 | 011269 | 072916 | 57528 CHA | 85099 | | 0.06 |
| 9H3840 | | | 70 | 8/31/2016 | 02D41 | 083116 | OVERHEAD CHARGES | | | 2,136.52 |
| 9H3840 | | | 70 | 8/31/2016 | 02D41 | 083116 | OVERHEAD CHARGES | | | 7.52 |
| 9H ** | | | | | | | | | 15,322.42 | 4,189.22 |
| Total | | | | | | | | | 43,699.23 | 11,946.88 |

- It displays detailed transactions in each specific sub/object in each expense/cc account
- It lists all campus transactions for a stated accounting period

Total

ADMINISTRATIVE INFORMATION SYSTEMS UCLA GENERAL ACCO
 FSWD01A
 9/5/2016 8:01:34 PM

| | | | | | | | | |
|----------|------------|---------|--------------------|----|----|------|-------|------------|
| Location | 4 | Account | 441802 | CC | YX | Fund | 57528 | Get Report |
| From | July | 2016 | ----- Select ----- | | | | | |
| To | August | 2016 | | | | | | |
| Output | Web Report | | | | | | NEW | |

Revenue and Accounts Receivable

- As UCLA delivers services and/or goods to sponsors as required by sponsor's agreements, revenue will be recognized and account receivable will be recorded to the general ledger unless payment has already been received.
- Distinguished revenue accounts and account receivable accounts are established for sponsored project funds by sponsor type.
- The amount recorded in the revenue account does not mean that cash is received (accrual basis of accounting).
- It is important to monitor the balance in account receivable account to ensure recovery of full cost.

| Type | Revenue Account Number | A/R Account Number |
|----------------------------|------------------------|--------------------|
| State Cont. & Grants (C&G) | 218200 | 111200 |
| Local Gov't C&G | 220950 | 112664 |
| Federal Grants | 221100 | 111505 |
| Federal Contracts | 229000 | 111500 |
| Private Contracts | 257000 | 112679 |
| Private Grants | 258000 | 112678 |
| Letters Of Credit (LOC) | 221100 / 229000 | 111501 |

General Ledger: Accounts Receivable

Accounts Receivable Report

- Monitoring the balance in the account receivable is an essential part of properly managing project sponsored funds.
- Significant amount of account receivable balance outstanding for long time may have direct financial implication to the sponsored project fund.

| MENU | HELP | QUESTIONS | SUGGESTIONS | FS APPS MENU | LOGOUT |
|---|--|---|--|---|--------|
| UCLA Financial Systems Summary Detail Tables Payroll CG Reports PAC / BruinBuy DACSS | FINANCIAL SYSTEMS NEWS AND INFORMATION | | <ul style="list-style-type: none"> • Financial Systems Report Descriptions • A new feature - follow our changes to the system • New Excel Download Instructions | Corporate Accounting Web Site | |
| | <ul style="list-style-type: none"> ▶ Fund Balances By Dept NEW, Fund, PI, User ▶ Account Summary By Dept, Account, User ▶ Sub-Object Summary By Account/CC/Fund ▶ Budget to Actual By Department, PI ▶ Expenditures by Fund Source By Org / Div / Dept | <ul style="list-style-type: none"> ▶ Custom Balances By Department ▶ Budget Summary By Org / Div / Dept ▶ Overdraft Reports by Fund By Fund, Budget to Actual ▶ Overdraft Reports by Account/Fund By Acct-CC/Fund, Fund Source NEW ▶ Sales and Services Statements By Org, Major Grp, Campus NEW ▶ Accounts Receivable Report By Department | | | |

General Ledger: Accounts Receivable

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Contracts and Grants Account Receivable Balance Report

Search by

Department Code ▼

Department Code

Choose a time period

August ▼ 2016 ▼

Choose an output type

Web Report ▼

Get Report

Choose one or more fund groups

- select all -
- CLINICAL DRUG TRIALS
- FEDERAL CONTRACTS
- FEDERAL GRANTS & COOPERATIVE AGRMT
- LOCAL APPRO, CONTRACT, GRANTS, COOP
- PRIVATE, GRANTS - RESTRICT
- PRIVATE RESTRICTED CONTRACTS
- STATE CONTRACTS, GRANTS & COOP

Choose one or more account groups

- select all -
- Federal Government
- Other Government and Private
- State of California

Search by

- Department code
- Fund range
- PI code
- Sponsor code
- Or using other parameters available

General Ledger: Revenue and Accounts Receivable

Detail General Ledger

For the period from January 1, 2015 to August 31, 2016 -- Up to Final

Location : 4
 Account/CC : **112678 A/R-PRIV GRNTS CONTR AGRMTS**
 Fund : 58585 RAND/NIH 11/16 26%
 Department : 9925 CONTROL-C&G ACCOUNTING

\$35,327.48 out of \$205,024.35 has NOT been collected.

| Fund | Fin-Class | Source | Project | TE | Effective Date | Trans No | Doc Date | Description | Reference | Amount ()=CREDIT | Balance ()=CREDIT |
|-------|--------------------|----------|------------|---------|----------------|----------|----------|--------------------|-----------|----------------------|-----------------------|
| 58585 | | RAND/NIH | 9920150037 | CURRIER | 11/16 | 26% | | Beginning Balance | | | 0.00 |
| | 152000 | | | 53 | 4/16/2015 | 100976 | 041615 | 58585 AR 1 | 58585 | 3,690.99 | |
| | 152000 | | | 53 | 5/13/2015 | 110543 | 051315 | 58585 RAND PM 1 | 411085 | (3,690.99) | |
| | 152000 | | | 53 | 7/1/2016 | 14001 | 063016 | FYE INCOME ACCRUAL | | (35,327.54) | |
| | 152000 | | | 53 | 7/26/2016 | 010774 | 072616 | 58585 AR 6 | 58585 | 35,327.48 | |
| | 152000 | | | BF | 7/1/2016 | FS0815 | 070116 | * BALANCE FORWARD | | 35,327.54 | |
| *** | 4 - 112678 - 58585 | | | | | | | Ending Balance | | | 35,327.48 |

Fund Summary

As of August 31, 2016

Location : 4
 Fund : 58585 RAND/NIH 11/16 26%
 Department :

Revenue is recognized in the amount of \$205,024.35.

| Account/CC | Sub | Curr Month Financial | Fiscal Year | | Inception to Date | | |
|------------|----------------|----------------------|---------------|-----------|-------------------|------------|--|
| | | | Appropriation | Financial | Appropriation | Financial | |
| 258000 | PRIVATE GRANTS | | | | | | |
| | 20 | | 96,890.59 | (0.06) | 301,915.00 | 205,024.35 | |
| 258000 | | 0.00 | 96,890.59 | (0.06) | 301,915.00 | 205,024.35 | |

Effort Reporting

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