FINANCE³

Moving Money Quick Reference Guide

The chart below summarizes the rules for account types that can be used for transferring money or balances. By using these types of accounts, reporting is clear and consistent.

Account	Acct Type	Description
4xxxx	**Revenue**	▪ Generally, used to record <u>external</u> revenues. ▪ If a specific revenue transfer account doesn't exist, move revenue within the same account originally posted.
74xxx	**Revenue Transfer;** *rolls up with Revenue in MyReports*	▪ Generally, used to record revenues <u>internally-generated</u> at UCSF or to <u>reallocate revenues</u> originally recorded in a 4xxxx account.
5xxxx	**Expense**	▪ Generally, used to record expenses to employees or vendors and to record goods or services purchased from *campus* recharge operations.
75xxx	**Expense Transfer;** *rolls up with Expense in MyReports*	▪ Used for <u>internally-generated</u> assessments and <u>inter-departmental or inter- business unit</u> transfers. ▪ **All 75xxx accounts must be used together with matching 74xxx revenue account pair.**
78XXX **79XXX**	**Net Position Transfer;** *rolls up with Other Changes in MyReports*	▪ Used to transfer support or balances as well as account for other net position transfers between funds/departments/projects. 78xxx accounts are generally used by departments, and 79xxx accounts are generally used by central accounting and reporting. ▪ Combo edits require that these accounts are used with the right type of funds. ▪ **All 78 and 79xxx require the same account on the debit and the credit.** ▪ The fund class is an attribute stored on each fund that provides the type of fund and is referenced with the abbreviation in the transfer account name to understand which accounts can be used with which funds. The fund classes are: <table><tr><th>Fund Class</th><th>Fund Abbreviation</th><th>Fund Abbreviation in Account Name</th></tr><tr><td>Current</td><td>CURR</td><td>curr</td></tr><tr><td>Renewal and Replacement</td><td>RRPL</td><td>rrpl</td></tr><tr><td>Unexpended Plant</td><td>UNXP</td><td>plant</td></tr><tr><td>Retirement of Indebtedness</td><td>RIND</td><td>roi</td></tr><tr><td>Investment in Plant</td><td>INCA</td><td>inca</td></tr><tr><td>Loan</td><td>LOAN</td><td>loan</td></tr></table>

The following two pages of the Moving Money Quick Reference Guide highlight the accounts to use:
Page 2 when transferring money within the Campus, and Page 3 between the Campus and UCSF Health

Moving Money Quick Reference Guide - Within the Campus

Type	Method	Example Transfer	Account to Debit	Account to Credit	Debit/ Credit within same account?
1. Revenue transfers	**A) Move revenue within the same account where it was originally posted**	Revenue transfers where a specific transfer account does not exist	4XXXX - Revenue account where original transaction was posted		**Yes**
	B) Move revenue using a specific revenue transfer accounts if one exists	Transfer sponsored project revenue to pay for a percentage of indirect costs or provide central	74000 - ICR & CCF appropriations		
		Tuition and fees collected by central units or departments	74400 - Tfr - tuition		
		State appropriation revenue collected by central units or departments	74500 - Tfr - state appropriation		
		Profit sharing between Campus departments	74150 - Profit share - internal UCSF (use same account on both sides if between Campus departments)		
2. Expense transfers	**A) Move expense within the same account where it was originally posted**	Expense transfers / cost transfers	5XXXX - Expense account where original transaction was posted		
	B) Use sponsored deficit account	Sponsored project deficit transfers	58351 - Sponsored deficit transfer		
3. Recharge or Central costed activity	**Use the recharge or central costed revenue account with a regular expense account**	Recharges	5XXXX - Expense account	74200 - Recharge revenue*	**No**
		Costed central activities	5XXXX - Expense account	74250 - Costed central activity revenue**	
4. Assessments/ Inter-departmental transfers	**Matching pairs of 74XXX and 75XXX accounts**	Chair/Department assessment	75305 - Assessment expense - dept	74305 - Assessment revenue - dept	**Use matching pairs only**
		Dean's Office/Control Unit assessment	75310 - Assessment expense - dean/ctrl pt	74310 - Assessment revenue - dean/ctrl pt	
		Chancellor assessment	75320 - Assessment expense - campus	74320 - Assessment revenue - campus	
		Infrastructure and Operations assessment	75321- Assessment expense- I&O	74321- Assessment revenue - I&O	
		UCOP fee	75325 - Assessment expense - UCOP fee	74325 - Assessment revenue - UCOP fee	
5. Support and other net position transfers *(between current funds only)*	**Use an 78xxx transfer account on both the debit and credit side**	Transfer of STIP between current funds	78005 - Tfr-curr/curr - STIP		**Yes**
		Deficit support between projects and/or departments	78010 - Tfr-curr/curr-deficit support		
		Dean's support between projects and/or departments	78020 - Tfr-curr/curr-dean's support		
		VC support between projects and/or departments	78030 - Tfr-curr/curr-Chanc/VC support		
		Faculty support between projects and/or departments	78040 - Tfr-curr/curr-faculty suppport		
		Other support between projects and/or departments	78050 - Tfr-curr/curr-other suppport		
		Transfer of sponsored project residual	78070 - Tfr-curr/curr-spon proj resid		
		Transfer balances between gift projects/subprojects within same Parent ID within a gift fund	78085 - Tfr-gift/gift-gift bal		
		Transfer balances between endow projects/subprojects within same Parent ID within an endow income fund	78095 - Tfr-endow/endow-endow bal		
		Exception method only : Transfer restricted gift fund/project to unrestricted fund/project	78080 - Tfr-restr/curr gift bal (7000 fund)	78080 - Tfr-restr/curr gift bal (5xxxx fund)	
		Exception method only : Transfer restricted endow fund/project to unrestricted fund/project	78090 - Tfr-restr/curr endowmt bal (77xx fund)	78090 - Tfr-restr/curr endowmt bal (5xxx fund)	
6. Net position transfers between fund types *(Current fund to/from another fund type)*	**Use an 78xxx transfer account on both the debit and credit side (Use 59025 - Depreciatn/amort-curr/rrpl for Depreciation)**	Current fund to renewal and replacement reserves for depreciation or amortization	59025 - Depreciatn/amort-curr/rrpl		**Yes**
		Current fund to retirement of indebtedness for debt service payments	78200 - Tfr-curr/roi - debt service		
		Current fund to fund functioning as endowment	78300 - Tfr-curr/FFE - funds functioning as endowment***		
		Current fund to/from a plant fund	78400 - Tfr - curr/plant - capital outlay		
		Current fund to/from a loan fund	78500 - Tfr-curr/loan - emergency loan		
7. Allocations by Central Departments	**A) Move revenue**	http://controller.ucsf.edu/accounts/files/UCOP_TransactionCodeMatrix.xls	As per the "central only" tab on onlinie matrix, all accounts that begin with 49xxx must be coupled with the appropriate fund		**Yes**
	B) Move expense	http://controller.ucsf.edu/accounts/files/UCOP_TransactionCodeMatrix.xls	As per the "central only" tab on onlinie matrix, all accounts that begin with 59xxx must be coupled with the appropriate fund		
	C) Net position transfers	http://controller.ucsf.edu/accounts/files/UCOP_TransactionCodeMatrix.xls	As per the "central only" tab on onlinie matrix, all accounts that begin with 79xxx must be coupled with the appropriate fund		

*Must have a valid Recharge project with Recharge Project Use to code to Recharge revenue account 74200

**Must have valid Costed central activity project with Costed central activity Project Use to code to Central costed revenue account 74250

***Any entries to move money from UCSF to UCOP as funds functioning as endowment are done centrally by the Foundation and there is a reallocation process that involves justification and sign off by several people in senior campus management. Also, these funds would never be moved to an FFE in the Foundation.

Moving Money Quick Reference Guide - Between the Campus and UCSF Health (SFMED/SFFPO)

Method	Example Transfer	Account to use with SFMED/SFFPO Business Unit	Account to use with SFCMP Business Unit	Debit/ Credit within same account?
A) Clinical activities, purchased services and strategic support between Campus and UCSF Health. Generally, these entries result in Revenue to the Campus (74XXX), Expenses to UCSF Health (75XXX).	Medical Center PSA revenue	75600 - MC USE-professional svcs agree	74110 - MC-PSA revenue	Use matching pairs only
		75111 - MC Tier 1 RVU payment	74111 - Tier 1 RVU payment	
		75112 - MC Tier 1 benefit expense	74112 - Tier 1 benefit expense	
		75113 - MC Tier 1 pct of net collectns	74113 - Tier 1 pct of net collections	
		75114 - MC Tier 2 clinical incentives	74114 - Tier 2 clinical incentives	
		75115 - MC Tier 3 clinical incentives	74115 - Tier 3 clinical incentives	
		75116 - MC Tier 4 staffing model pymt	74116 - Tier 4 staffing model pymt	
		75117 - MC Tier 1 malpractice expense	74117 - Tier 1 malpractice expense	
		75118 - MC Tier 1 dean's tax	74118 - Tier 1 dean's tax	
	Medical Center purchased services revenue	75601 - MC USE-fees-medical direction	74120 - MC-purchased svcs revenue	Use matching pairs only
		75602 - MC USE-fees-clinical mgmt		
		75603 - MC USE-fees-program mgmt		
		75604 - MC USE-fees-admin mgmt		
		75605 - MC USE-fees-new prog dev		
		75606 - MC USE-fees-primary care		
		75607 - MC USE-fees-purchased svc		
		75608 - MC USE-fees-physician comp		
	Medical Center strategic support	75616 - MC USE-camp strategic support	74130 - MC-strategic support	
	Medical Center residents' support	75610 - MC USE-fees-residents support	74140 - MC-residents support	
B) Services provided by UCSF Health to the Campus or other sites. Generally, these entries result in Revenue to UCSF Health (74XXX), Expenses to the Campus (75XXX).	Security	74620 - MC USE-rechg-security	75620 - MC-expense-security	Use matching pairs only
	Pharmacy (Note: if the Campus charges the Medical Center for pharmaceuticals, the Campus has an offset to its pharmaceutical 75621 expense instead of recording revenue)	74621 - MC USE-rechg-pharm-campus	75621 - MC-expense-pharmacy	
		75634 - MC exp-pharm-MC		
	Other Campus	74622 - MC USE-rechg-other-campus	75622 - MC-expense-other	
	Diet (food)	74635 - MC USE-rechg-diet(food)	75635 - MC exp-diet(food)-camp	
C) Services provided by the Campus to UCSF Health. Generally, these entries result in Revenue to the Campus (74XXX), Expenses to UCSF Health (75XXX).	Facility Management	75630 - MC exp-fac mgt-campus	74630 - MC-recharge-fac mgt	Use matching pairs only
	Salaries	75631 - MC exp-salaries-campus	74631 - MC-recharge-salaries	
	Benefits	75632 - MC exp-benefits-campus	74632 - MC-recharge-benefits	
	Material Services Procurement	75633 - MC exp-mat svc proc-camp	74633 - MC-recharge-mat svcs proc	
	Telephone Lines	75637 - MC-exp-tele lines-campus	74637 - MC USE-rechg-telephone lines	
	Printing/Dupllicating	75638 - MC exp-print/duplic-camp	74638 - MC-recharge-print/duplicating	
	Mail	75639 - MC exp-mail-campus	74639 - MC-recharge-mail	
	Computer Equipment Time	75640 - MC exp-comp eqp time	74640 - MC-recharge-comp eqp time	
	Telephone Equipment Repairs	75641 - MC exp-tel eqp repairs	74641 - MC-recharge-tel eqp repairs	
	Memorandums of Understanding	75700 - MC exp-MOUs-campus	74700 - MC-recharge-MOUs	

2/14/2023