

UNIVERSITY OF CALIFORNIA

BERKELEY · DAVIS · IRVINE · LOS ANGELES · MERCED · RIVERSIDE · SAN DIEGO · SAN FRANCISCO



SANTA BARBARA · SANTA CRUZ

SENIOR VICE PRESIDENT —
BUSINESS AND FINANCE

OFFICE OF THE PRESIDENT
1111 Franklin Street
Oakland, California 94607-5200

May 3, 2001

JOG Members,

Please be advised of the following input specification change for the Corporate Financial System.

The Government Accounting Standards Board (GASB) Statements 34 & 35 issued in December 1999 require the University of California to substantially revise its current financial reporting formats in order to conform to new reporting standards.

The current financial statements will be revised to reflect a finer categorization of financial data. For example, the university will begin publishing a classified balance sheet, and a new Statement of Cash Flows will be created. This effort demands the creation of new account group codes, transaction codes, and object codes for the Corporate Financial System (CFS). The changes are only summarized in this message. We provide links to a web site and an FTP server where complete lists of account group codes and transaction codes can be found.

ACCOUNT GROUP CODES

A list of the **new** account group codes can be downloaded via FTP from the Financial Management FTP server at:

FTPSERV\ACCTOFF\GASB35\Account Group Codes – IRM#125\IRM125.xls

Alternatively, a **complete** list of account group codes may be found on the web at:

http://www.ucop.edu/irc/campus_specs/caf/new.html.

TRANSACTION CODES

UCOP has assigned the following new transaction codes effective with the May 31st monthly balance file:

Loan	NonOperating Revenues (Expenses)	Transaction Code
	Private-Contra-Uncollectible	8001
	Private-Contra-Discount on Pledges	8002
Unexpended Plant	Capital Gifts and Grants	Transaction Code
	Private Gifts-Uncollectible	1101
	Private Gifts-Discount on Pledges	1102

A list of the **new** transaction codes can be downloaded via FTP from the Financial Management file server at:

FTPSERV\ACCTOFF\GASB35\IRM#150\IRM 150 Apr6.xls.

OBJECT CODES

A list of the **new** object codes can be downloaded via FTP from the Financial Management file server at:

FTPSERV\ACCTOFF\GASB35\IRM#150\IRM 150.xls.

Note that changes in object codes are not effective until fiscal year 2002.

EFFECTIVE DATE

The new account group codes and transaction codes are effective as of the May 31st submission of the CFSBAL file due on the 8th working day of June. Test files of the monthly CAFEXF file will be accepted beginning May 15th for editing purposes only.

Due to the extremely tight timeframe for the implementation of GASB requirements, there may be additional changes or additions to account group codes, transaction codes or object codes that will be effective in the May 31st CFSBAL file. The mechanism for notification of any additional code changes for the May file will be a posting to the GASBAL-L Listserv maintained by IR&C.

There are additional new object codes and transaction codes that will be effective in fiscal year 2002. These codes can be downloaded via FTP as listed earlier or viewed on the GASB web site at : <http://www.ucop.edu/dirbf/dep-irms/finstmnt/> . These new account group codes and transaction codes are effective as of the July submission of the CFSBAL file due on the 8th working day of August.

ACCESS TO LISTSERV, FTP SITE, GASB Website

Access to the Financial Management FTP site requires a userid and password. If you do not have an account, please email a request to Jorge Ohy at Jorge.Ohy@ucop.edu.

To have your name added to the GASBAL-L LISTSERV please send a request to Margo.Takemiya@ucop.edu.

Access to the GASB web site requires a userid and password. If you do not have an account please email a request to Jorge Ohy at Jorge.Ohy@ucop.edu.

For questions concerning the revised codes please contact Margo Takemiya at (510) 987-0393 or Margo.Takemiya@ucop.edu

Sincerely,

William H. Campbell
Associate Vice President & Chief Information Officer
Information Resources & Communications

Cc: Assistant Vice President Dolgonas

