

SAM—GENERAL OUTLINE OF PROCEDURES

UNIFORM CODING STRUCTURE

7261

(Revised 03/11)

The state's uniform coding structure is for the purpose of standardizing its fiscal reporting. Any department which implements CALSTARS, acquires a new accounting system, or redesigns an existing accounting system after approval by the Department of Finance (Finance), must incorporate into that system the standard codes and structures contained in the state Uniform Codes Manual (UCM) and the departmental program codes and structures contained in the Governor's Budget or otherwise amended in accordance with Finance instructions.

Following are the data types, which must be coded, and the specific requirements for each.

Organization

The four-digit level 1 organization codes contained in the UCM need not be identified in departmental systems if a department is required to report data only at that level. However, the system must be capable of appending the four-digit code to any system-generated documents or reports forwarded to any other state department.

The UCM levels 2 and 3 codes must be identified in the system if departments are required to report data at those levels and the system must be capable of summing all costs to each of the required four-digit organization codes.

Departments may use any internal sub organization codes and structures desired, provided that the system has the capability to properly sum to each of the required four-digit UCM organization codes.

General Ledger Account

The four-digit general ledger account codes contained in the UCM must be identified in the system. Specific subsidiary requirements are contained on page GL-2 of the UCM.

General ledger account codes must be used for all reports to the State Controller's Office (SCO), State Treasurer's Office, and Finance which require general ledger information.

Departments may use any internal subsidiary codes and structures desired, provided that the system can properly sum to each of the required four-digit general ledger account codes.

Program

The program coding scheme contained in the UCM must be included in the system. Accountability must be maintained for the program levels displayed in the Governor's Budget. Departments are encouraged to display program information in the Governor's Budget no lower than the element level unless there are specific requirements to do so.

Programs 95 through 99 must not be used in a department's regular program structure. The purpose for each of these codes is contained on pages Dept. Prog. 2 and 3 in the UCM.

Departments may use any internal lower-level program codes and structures desired, provided that the system is capable of properly summing all costs to each of the required program levels.

Object (line-item)/Receipt

Department systems must identify a six-digit object (line-item) code and a six-digit receipt code and at a minimum use the UCM codes required for reporting data to various state systems. The system must be capable of summing object detail costs to object and category levels.

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Departments may use lower levels of detail for objects and receipts than shown in the UCM. However, the system must be capable of summing each of the lower-level costs to the required UCM codes.

Appropriation/Fund Source

The UCM codes, which uniquely describe each of a department's appropriations (Budget Act and others), must be identified in the system for reporting to the SCO (claim schedules, remittance advice, statements, etc.) and Finance.

Abbreviated coding may be used on input which looks up the UCM appropriation and funding source codes or the 13-digit code may be entered on input. Costs which cannot be identified to a single appropriation or funding source on input must be distributed by the system and appended with the proper appropriation/funding source codes. The system must be capable of summing, on a monthly basis, all costs to their applicable appropriations, funding sources, and program or category schedules contained in the appropriations.

Fund

The four-digit fund codes contained in the UCM must be identified, as applicable, in department systems.

Certain fund accounts which may or may not have been given fund status in the UCM may need to be reported using a two-digit fund detail field. Therefore, department systems must contain a fund detail field and be capable of summing to the UCM fund level.

Departments may use any lower-level fund structures and codes desired, provided that the system is capable of properly summing all costs to each of the required four-digit UCM fund codes or two-digit fund detail codes.