

[California Home](#)

California Department of Finance

[FSCU Home](#)
[Responsibilities](#)
[CMIA](#)
[FAQs](#)
[ProRata/SWCAP](#)
[Training](#)
[Contacts](#)



Uniform Codes Manual (UCM)



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● [Summary of Changes](#)

INTRODUCTION

Section 13300 of the Government Code has mandated the Department of Finance to develop, install, and supervise a modern and complete accounting system for each agency of the State permitted or charged by law with the handling of public money. This mandate was modified and reaffirmed by AB 3322 (Chapter 1284, Statutes of 1978) which required, among other things, that a coding system be developed in order to obtain accurate and comparable records, reports, and statements of all the financial affairs of the State. Further, it was necessary that the coding system provide the State Controller with all information necessary for the maintenance of a comprehensive system of central accounts for the entire State.

In addition to using a uniform coding system for reporting to the State controller, agencies will also use this coding system, or chart of accounts, for budgetary purposes. The Governor's Budget, the Budget Bill, and the records of the State Controller will utilize a uniform coding system so as to permit a comparison of budgeted disbursements to actual disbursements, and estimated receipts to actual receipts. In order to achieve the comparable and uniform reporting requirements mandated by AB 3322, the Uniform Codes Manual (UCM) has been developed.

USAGE

Every agency, department, commission, and board within State government will use these account codes when preparing and reporting budgeted and actual data. The accounts encompass organization, general ledger, program, object (line item), receipt, funding source/appropriation, and fund classifications. Each of these classifications constitutes a separate section of the codes manual and each section contains a brief narrative statement regarding the nature and purpose of the data along with the actual codes and titles.

● [Download the whole manual](#) (*Download a self-extracting zip file containing the documents that comprise the Uniform Codes Manual.*)*updated 12/10/09*

● [Organization Codes](#)

● [General Ledger Codes](#)

● [Department Program Codes](#)

- [Object of Expenditure Codes](#)
- [Receipt Codes](#)
- [Fund Source/Appropriation Coding](#)
- [Fund Codes](#)

Comments or questions regarding this page should be directed to California State Department of Finance, Fiscal Systems and Consulting Unit, at [FSCU Hotline](#) or (916)324-0385.

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