



Project ID

The Project ID chartfield records expenses for a “body of work” that will have a defined beginning and end, may be budgeted separately, have team members (not permanent staff), and is not the ongoing function/purpose of an organization.

The three chartfields listed below are required for transactions tied to a project (Facilities/Capital Projects), for contracts & grants, and for other projects (specifically defined.)

Project ID - specifies the unique ID assigned by either OSR for a grant, or Budget/Facilities for a capital project. (6 Digits)

PC Business Unit - There are four types of PC Business Units:

- DISC – Discretionary
- FCAP - Capital Projects
- GRCT—Grants
- INTP - Internal Projects

Each PC Business Unit has a prefix that shows which reflects the institution.
e.g.

- DGRCT - UNT Dallas
- HGRCT - UNT HSC
- NGRCT - UNT (Denton)
- SGRCT - System

PC Activity - is a three-digit chartfield
e.g. 101.

Program

The Program (optional) chartfield records transactions (revenue and expense) in connection with formalized activities in public service, instruction, research, and elements of Administration. Programs can exist solely within an organization or may cross disciplines. Approved by Provost’s Office for each institution. (4 Digits)

Purpose

The Purpose (optional) chartfield is used to record expenses and revenues associated with activities conducted by academic, auxiliary and administrative organizations. Purposes may be:

- institution wide (e.g., Graduation)
- may cross multiple organizations (e.g., Athletic Recruiting)
- exist entirely within a department (e.g., Seminar)

(5 Digits)

Site

The Site (optional) chartfield records revenues and expenses associated with operational locations of a department, e.g., dining halls



Introduction to Chartfields

Chartfields are the mechanism for categorizing and tracking all University financial transactions. A series of chartfields makes up a chartfield string, which is required on every transaction. A chartfield string answers several questions, including:

- Where is the money coming from?
- What is the general purpose for the funds?
- Who is spending the funds?

Understanding the chartfield structure helps you identify valid chartfield combinations for your transactions. Incorrect chartfield values will result in processing delays and inaccurate data.

The Chartfields

Base chartfields - There are six base chartfields entered on every transaction processed at any of the four UNT System business units.

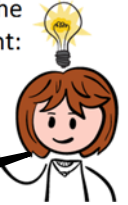
- **GL Business Unit**
- **Fund Category**
- **Fund**
- **Function**
- **Organization Department**
- **Account**

Project Chartfields - Three additional chartfields are used for Contracts & Grants, Capital Projects, & some other project related situations:

- **Project ID**
- PC Business Unit
- PC Activity

Optional Chartfields – There are three Chartfields that are used at the discretion of each department:

- **Program**
- **Purpose**
- **Site**



See info on the back page. Your manager will tell you when to use these.

GL Business Unit

The General Ledger (GL) Business Unit chartfield contains five characters and typically defaults on the page for you.

| Use this GL Business Unit... | ...for all transactions including projects |
|------------------------------|--|
| SY769 | UNT System Admin |
| NT752 | UNT Denton |
| HS763 | UNT HSC |
| DL773 | UNT Dallas |



Fund Category

The Fund Category chartfield is a high-level grouping of funds such as Educational & General (State) funds, Designated Operating, or Endowment funds. The Fund Category describes the general purpose for the funds and is important for many reporting requirements.

The Fund Category has three (3) digits

Fund

The Fund chartfield identifies where the money is coming from within the major fund group. It identifies the source of the funds at a greater level of detail, such as a specific state appropriation, a named individual gift, an individual scholarship, etc.

Each Fund Category has a specific range of numbers, and those numbers only work with a specific range of Funds.



EIS allows you to search for each chartfield and assists you in matching allowable combinations. You will also be provided crosswalks, cheat sheets and other desk resources.

Function

The Function chartfield is the functional classification of an expense transaction. The Function structure follows the National Association of College and University Business Officer (NACUBO) classifications (i.e. Instruction, Research, Institutional Support, etc.), which is the industry standard and which is required for financial reporting. We have used a three digit numeric structure to allow for more flexibility and granularity. Depending on the Fund (or other chartfield values), this Chartfield might default to an established value, but this Chartfield will be mandatory for all General Ledger expense transactions.

The table below shows the Function field values and the functional expense classifications they represent:

| Instruction | |
|------------------|-------------------------------------|
| 100 | Instruction General |
| 110 | Instruction-Sponsored |
| 120 | Instruction-Sponsored Cost Share |
| 130 | Practice Direct |
| 132 | Practice Indirect |
| Research | |
| 200 | Research-Sponsored |
| 210 | Research-Sponsored Cost Share |
| 215 | Research-Univ Sponsored |
| 220 | Research-Departmental |
| Public Service | |
| 300 | Public Service |
| 310 | Public Service-Sponsored |
| 320 | Public Service-Sponsored Cost Share |
| Academic Support | |
| 400 | Academic Support |
| 410 | Libraries |
| 420 | Departmental Administration |

Chart of Accounts (CoA) Quick Reference Guide Continued...

Organization Department

The Organization Department chartfield contains six digits and indicates who is using the funds. Organization Departments generally reflect the institution's organizational structure, but are sometimes also used to track other groups.

The first two and three digits of the Organization Department specify the high-level organizational unit. The table below lists the department/unit ranges.

| School/Division | Range |
|--|---------------|
| Office of the President | 100000-109999 |
| Provost/Vice Provost Academic Affairs | 110000-119999 |
| College of Arts & Sciences | 120000-129999 |
| College of Engineering | 130000-130999 |
| College of Business | 131000-131999 |
| College of Education | 132000-132999 |
| College of Information | 133000-133999 |
| College of Music | 134000-134999 |
| College of Public Affairs & Community Service | 135000-135999 |
| College of Visual Arts & Design | 136000-136999 |
| College of Merchandising, Hospitality, & Tourism | 137000-137999 |
| Mayborn School of Journalism | 138000-138999 |
| Honors College | 140000-140999 |
| Toulouse Graduate School | 142000-142999 |
| Finance & Administration | 150000-159999 |
| Student Affairs & Auxiliaries | 160000-163999 |
| Enrollment Management | 164000-165999 |
| Advancement | 170000-182999 |
| Research & Economic Development | 190000-199999 |
| Community Engagement | 200000-210999 |
| Athletics | 220000-230999 |

Account

The Account chartfield contains five digits and identifies the accounting classification of the transaction. The first digit of the Account identifies the broadest level of classification, as shown below:

| | | | |
|---|--------------|---|-------------------|
| 1 | Asset | 5 | Expenses |
| 2 | Liabilities | 6 | Internal Income |
| 3 | Fund Balance | 7 | Transfers |
| 4 | Revenue | 8 | Internal Expenses |

Note: Most campus transactions use revenue (4) or expense (5) accounts.

After the first digit, the remaining digits of the Account break down into further subgroups. The table below shows how the second digit breaks down the revenue and expense accounts into further subgroups.

| Revenue | Expense |
|------------------------------------|--|
| Begins with: | Begins with: |
| 40/41 = Tuition & Fees | 50 = Salaries & Personnel Costs |
| 42 = Other Student | 51 = Professional Fees & Services |
| 43 = Auxiliary | 52 = Travel |
| 44 = Grants & Contracts | 53 = Maintenance & Operation |
| 45 = Advertising, Royalties, Misc. | 54 = Other Expenses and Adjustments |
| 47 = Legislative Appropriations | 55 = Postage, Insurance, Awards, Other |
| 48 = Other/Misc. | 56 = F&A |
| | 57 = Capital |