Module 1
Chart of Accounts (CoA)
Overview

Agenda

Topic	Time
Introductions	*5 min*
Review of Current CoA & Mapping to New Chart Fields	*15 min*
Overview of New CoA Definitions and Uses	*20 min*
Required Chart of Account (CoA) Fields	*20 min*
[Break]	*TBD*
Optional Chart of Account (CoA) Fields	*10 min*
Sample 9.0 → 9.2 Mapping: (Account, Department, and Project)	*30 min*
Sample Scenarios	*20 min*

Review of Current CoA
and
Mapping to New Chart Fields

Objective of this training:

At the end of this training, you should be able to describe the meaning of each chartfield, and have a broad understanding of the changes made, and differences between 9.0 and 9.2

What today's training is not:

You are **NOT** expected to know the specific chartfields for your job from this training.

How will I find the chartfields used for my job?

You will have quick reference/crosswalk reports (e.g. "What are my FoaPs?"), cheat sheets, etc., to use at your desk.

The chartfields and their usage will be reinforced within the various training modules offered pre and post go-live: ePro, ePar, ABA, etc…

You will work with your FIT/UNT Leads/CoA Trainers, and departmental business managers/budget officers to identify the chartfields you use on a regular basis.

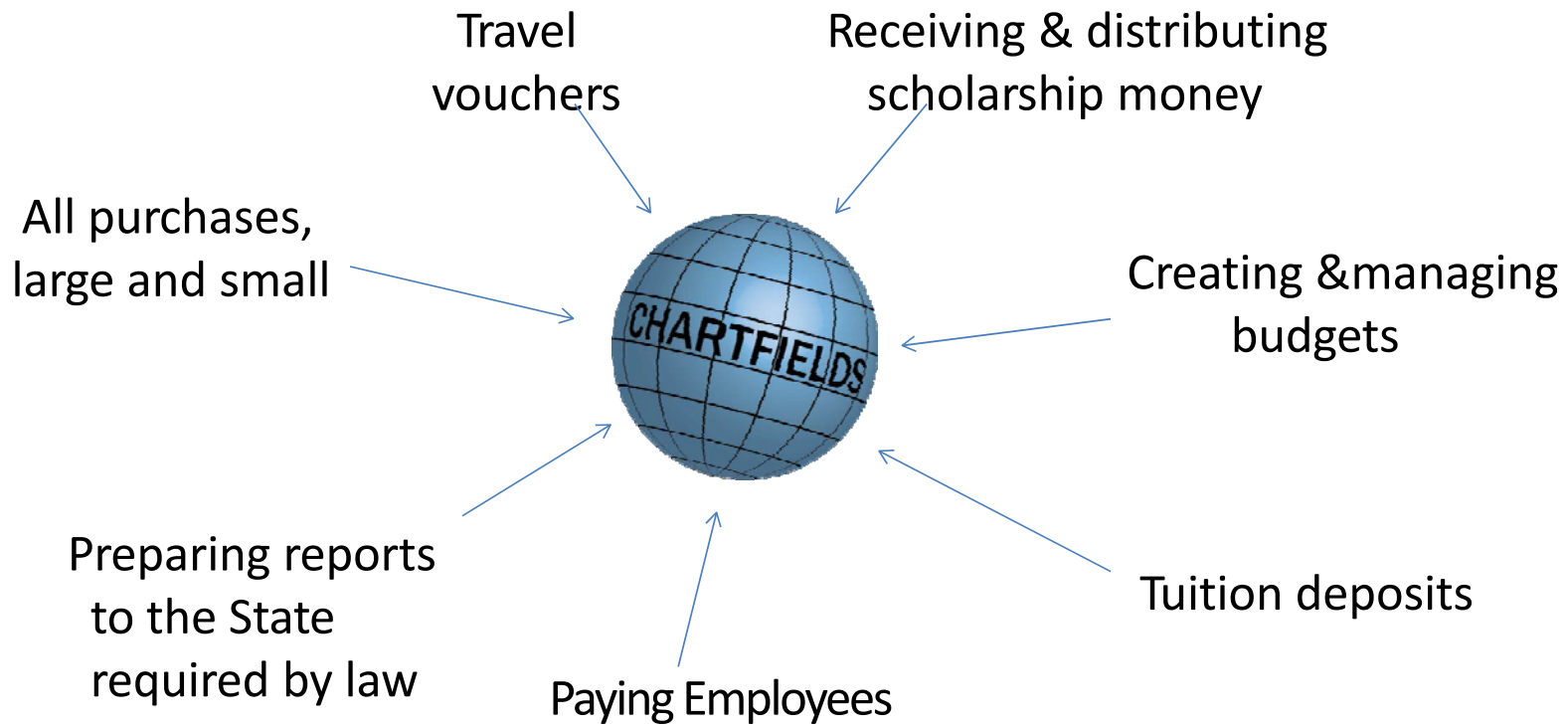The EIS (PeopleSoft) system has a lookup feature to help find chartfields.

Why are the Chart of Accounts (CoA) so important?

Why are we changing the CoA?

Golden Rule: Never Guess

Current State								
BU	Acct	Alt Acct	Fund code	Dept ID	Item Type	NACUBO Class	Funding Source	Proj ID

Travel vouchers

Receiving & distributing scholarship money

All purchases, large and small

Creating &managing budgets

CHARTFIELDS

Preparing reports to the State required by law

Paying Employees

Tuition deposits

And more

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Current CoA vs New CoA

Current State

Account	Fund Code	Dept ID	Item Type	NACUBO Class	Funding Source	Proj ID

Future State

Account	(Organization) Department	Fund Category	Fund	Function	Project	Program	Purpose	Site

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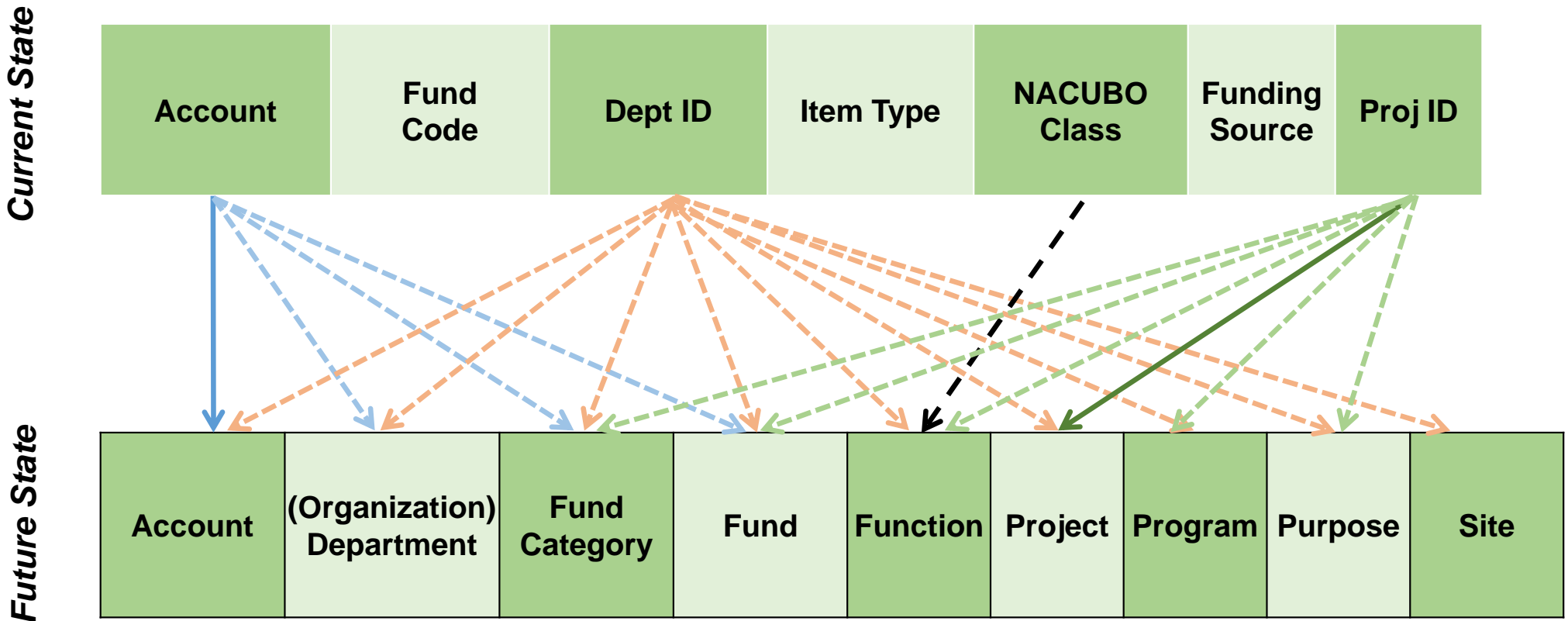# High-Level Mapping of Current to New CoA

Current State

Account	Fund Code	Dept ID	Item Type	NACUBO Class	Funding Source	Proj ID

Future State

Account	(Organization) Department	Fund Category	Fund	Function	Project	Program	Purpose	Site

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Overview of New Chart of Accounts (CoA) Definitions and Uses

Overview of All Future CoA Fields

Chartfield	GL Business Unit	Account	Organization Department	Fund Category	Fund	Function	Project*	Program	Purpose	Site
Field Length	5	5	6	3	6	3	7	4	5	4
Use	Who?	What?	Who?	How?	How?	Why?	Why?	Why?	Why?	Where?
Institutional Use	Unique	Common	Unique	Common	Common Unique	Common	Unique	Common/ Unique	Common/ Unique	Unique
Required / Conditional	Required	Required	Required	Required	Required	Required Expenses Only	Conditional	Conditional	Conditional	Conditional

The implementation of Grants Accounting requires the use of additional project related fields such as PC Business Unit and PC Activity

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Fund Category = Groups Funds into pots of money
Fund = Flavor of money within a Pot
Function = NACUBO Classification
(Organization) Department = Org Chart, NOT the same as DeptID
Account = Groups Transactions for Reporting
Project = Used to identify Grants, Construction, etc…
Program = Used to track long term or more formal initiatives
Purpose = Used to track short lived activities
Site = Differentiates activity from one department in multiple locations

Required Chart of Account (CoA) Fields

Base CoA Fields

The following represent the base Chartfields of the UNT CoA restructure. These will build the foundation to support external reporting and internal fiscal management of organizations and funds.

Chartfield	Fund Category	Fund	Function	Organization Department	Account
Field Length	3	6	3	6	5
Use	How?	How?	Why?	Who?	What?
Institutional Use	Common	Common/ Unique	Common	Unique	Common

Additional fields, described on the following pages, will be used to meet specific accounting, fiscal management and reporting needs. May Cause Headaches ☺

Definition and Example Values - GL Business Unit

Chartfield	GL Business Unit
Field Length	5
Use	Who?
Institutional Use	Unique

Definition	The GL Business Unit identifies each of UNT's institutions or legal entities. GL business unit reflects the state agency code.

GL Business Unit Values*
SY769 - UNTS Administration
NT752 - UNT Denton
HS763 - UNT HSC
DL773 - UNT Dallas

*Potential to roll all GL Business Unit values up to a 'UNT System' value pending review of PeopleSoft functionality
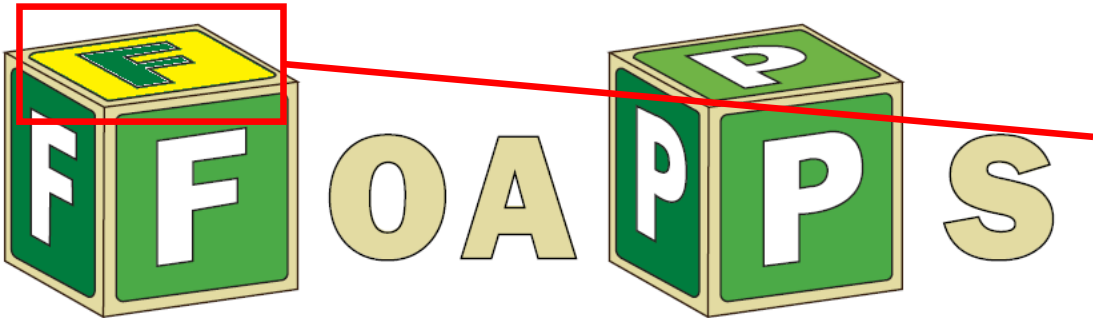
Example

Tim from Internal Medicine needs you to order educational supplies for the upcoming semester.

Future State

Fund Category	Fund	Function	(Organization) Department	Account
200	830029	100	300700	53001

Definition - Fund Category

| ChartField	Fund Category
Field Length	3
Use	How?
Institutional Use	Common

Definition	• Used to classify resources according to uses and/or regulations, restrictions or limitations on the uses in compliance with the financial reporting requirements of GASB and NACUBO • Includes separate funds for unrestricted operating, auxiliary, designated operating, unrestricted non-operating, restricted expendable (operating & non-operating), etc.

Example Values – Fund Category

	Fund Category			
A10	*Unrestricted*			UNRESTICT
B10		**Unrestricted Operating**		UNRESOPER
105			Educational & General	EDU GEN
B12		**Auxiliary**		AUXILIAR-B
120			Auxiliary	AUXILIARY
B20		**Designated Operating**		DESOPERA-A
200			Designated Operating-Managed	DESOP-MNG
202			Designated Operating-General	DESOP-GEN
207			Quasi Endowment Spendable	QENDSPEND
B25		**Unrestricted Non-Operating**		UNRESNON-B
250			Unrestricted Loans	UNRESLOAN
255			Quasi Endow Corpus and Apprec	QENDCORAP
257			Debt Proceeds	DEBT PROC
259			Capital Projects	CAPPROJECT
A30	*Restricted Expendable*			REST EX-A
B30		*Restr Expendable Operating*		REST EXOP-B
303			Restr Expendable Contribution	REST EXCONT
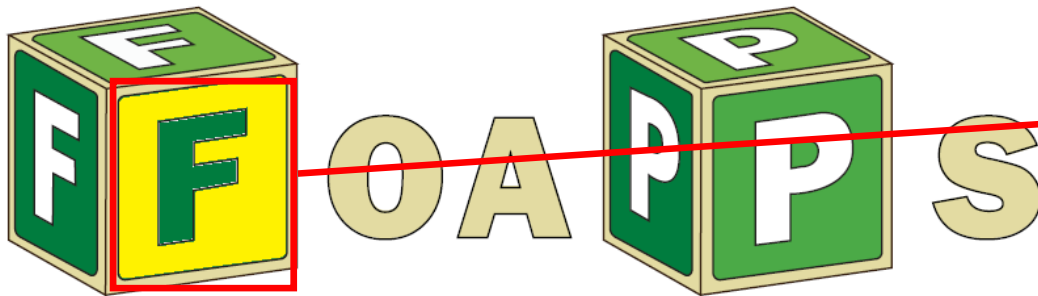
Chartfield	Fund
Field Length	6
Use	How?
Institutional Use	Common/ Unique

Definition	Identifies the fund source - used to segregate, control, and monitor resources to help ensure and demonstrate compliance with legal/administrative requirements. Represents the "pot of money"

Example Values - Fund

	Fund		
A80000	*Educational & General*		
B80000		**Gen Rev Dedicated**	
800001			GRD-General
800003			GRD-Lab Fees
800004			GRD-Other
800005			GRD-TPEG
800007			GRD-Organized Activities
800008			GRD-OASI
800009			GRD-GRP INS
800010			GRD-ORP
800011			GRD-TRS
B80500		**State Appropriations-Gen Rev**	
805001			State Approp-BSA
805002			State Approp-ORP
805003			State Approp-TXCWS
805005			State Approp-Bio Tech Rider
805007			State Approp-TAMS
805009			State Approp-RDF
805010			State Approp-OASI
805012			State Approp-TRS

Fund Category/Fund:

	Fund Category	Fund	Function	(Organization) Department	Account
Future State	200	830029			

Designated Operating - Managed

Designated Operating - CA

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Definition - Function
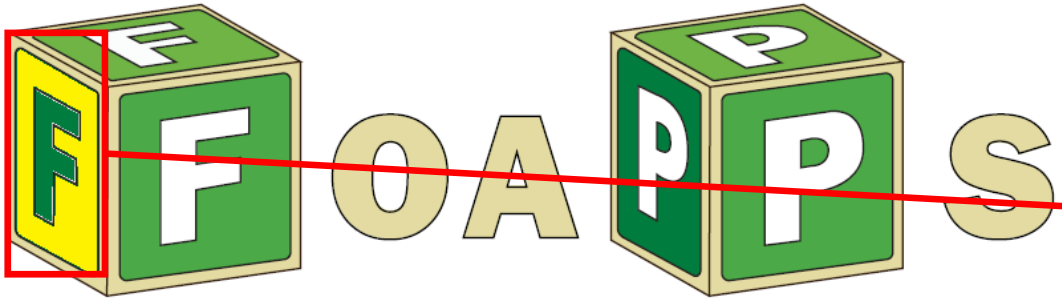
Chartfield	Function
Field Length	3
Use	Why?
Institutional Use	Common

Definition	Function designates the purpose of transactions to meet federal and other external reporting requirements related to the functional classification of expenses

Example Values - Function

	Function	
A10	*Instruction*	
100		Instruction-General
110		Instruction-Sponsored
120		Instruction-Sponsored C/S
130		Practice Direct
132		Practice Indirect
A20	*Research*	
200		Research-Sponsored
210		Research-Sponsored C/S
215		Research-Univ Sponsored
220		Research-Departmental
A30	*Public Service*	
300		Public Service

Example

Function:

Future State

Fund Category	Fund	Function	(Organization) Department	Account
200	830029	100		
Designated Operating - Managed	Designated Operating - CA	Instruction - Gen		

Definition - Organization Department
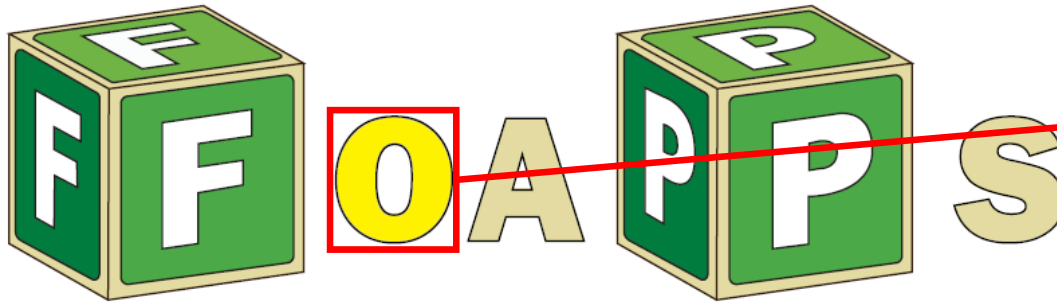
Chartfield	Organization Department
Field Length	6
Use	Who?
Institutional Use	Unique

Definition	• Defines academic areas, research units, or administrative offices with an appointed manager that have programmatic, operational, fiscal and/or budgetary responsibility for a specific set of activities and projects/grants. • Corresponds to the organizational structure identified by each campus. • Forms the basis for the university's budgets and is used to grant system access to users.

Example Values – Organization Department

			A	B	C	D	E	F
UNTHSC	A	A30000	*President UNTHSC*					
UNTHSC	B	B30020		**Academic Affairs & Provost**				
UNTHSC	C	C30020			*Academic Affairs*			
UNTHSC	D	D30020				*Academic Affairs*		
UNTHSC	C	C30030			*Student Affairs*			
UNTHSC	D	D30030				*Student Affairs*		
UNTHSC	C	C30060			*College of Osteopathic Med*			
UNTHSC	D	D30060				*College of Osteopathic Med*		
UNTHSC	E	E30060					Office of the Dean-TCOM	
UNTHSC	F	300600						*Office of the Dean-TCOM*
UNTHSC	E	E30061					Educational Programs	
UNTHSC	F	300610						*Educational Programs-TCOM*
UNTHSC	E	E30062					Admissions	
UNTHSC	F	300620						*Admissions-TCOM*
UNTHSC	E	E30063					Academic Affairs	
UNTHSC	F	300630						*Academic Affairs-TCOM*
UNTHSC	F	300632						*Academic Health Centers*
UNTHSC	F	300634						*Rural Medicine*
UNTHSC	E	E30068					Community Medicine	
UNTHSC	F	300680						*Community Medicine*
UNTHSC	E	E30069					Family Medicine	
UNTHSC	F	300690						*Family Medicine*
UNTHSC	E	E30070					Internal Medicine	
UNTHSC	F	300700						*Internal Medicine-Gen*
UNTHSC	E	E30071					Obstetrics & Gynecology	
UNTHSC	F	300710						*Obstetrics & Gynecology*

Example

(Organization) Department

Future State

Fund Category	Fund	Function	(Organization) Department	Account
200	830029	100	300700	
Designated Operating - Managed	Designated Operating - CA	Instruction - Gen	Internal Medicine - Gen	

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Definition - Account

Chartfield	Account
Field Length	5
Use	What?
Institutional Use	Common

Definition	• Captures the nature of financial transactions such as Assets, Liabilities, Fund Equity, Revenues, and Expenditures. • Provides the detail breakdown for Balance Sheet and Revenue/Expenditure reporting and is the lowest level of detail required for campus-wide reporting

Example Values – Account

A	A5000	*Operating Expenses*					
B	B5300		**Materials & Supplies**				MATSUPP-B
C	C5300			General Supplies Exp			MATSUPP-C
D	D5300				*General Supplies Exp*		GENSUPEX-D
E	53001				Supplies-Office	7300 – Consumables	SUPOFC
E	80053				I/C Office Supplies-Exp	9999 - Unspecified Alt	ICOFFSUPE
E	53003				Supplies-Instructional	7300 – Consumables	SUPINSTR
E	53005				Supplies-Computer	7335 – Parts - Computer Equipm	SUPCMPTR
E	53007				Supplies-Catering and Dining	7300 – Consumables	SUPCTRDNG
E	80055				I/C Supplies Cater Dine-Exp	9999 - Unspecified Alt	ICSUPCTRE
E	80056				I/C Dining Svc Commis-Exp	9999 - Unspecified Alt	ICDNSVCOME
E	80057				I/C Gateway Comiss-Exp	9999 - Unspecified Alt	ICGTWYCOME
E	53011				Supplies-Vehicle Gasoline	7304 – Fuels and Lubricants - Ot	SUPVHCGAS
E	53013				Supplies-Medical	7312 – Medical Supplies	SUPMEDICAL
E	53015				Plants	7331 – Plants	PLANTS
E	53017				Parts-Computer Equipment	7335 – Parts - Computer Equipm	PRTSCOMPEQ
E	53019				Parts-Furnishings and Equip	7330 – Parts - Furnishings and E	PRTSFRNSEQ
E	53021				Uniforms and Linens	7333 – Fabrics and Linens	FABLINEN

Example

Future State

Fund Category	Fund	Function	(Organization) Department	Account
200	**830029**	**100**	**300700**	**53001**
Designated Operating - Managed	Designated Operating - CA	Instruction - Gen	Internal Medicine - Gen	Supplies - Instructional

Account

Optional Chart of Account (CoA) Fields

Definition - Project

Chartfield	Project
Field Length	7
Use	Why?
Institutional Use	Common/ Unique

Definition	• Used for activities that are temporary in duration and for which revenues and expenditures may be accumulated over more than one fiscal year • Must have defined start and end dates that may or may not correspond to a fiscal year

Example Values - Project

T		Project		
A	A200000	*UNT HSC*		
B	B200000		**H-Facilities & Capital**	
C	2000001			Renovations May Street
C	2000002			Renovation Of Pro Building
C	2000003			Renovate Everett 406 Classroom
B	B220000		**H-Other Internal**	
C	2200001			Ideate Project
C	2200002			Midland Cnty Jail
B	B240000		**H-Sponsored Programs**	
C	2400004			RF0034
C	2400005			RF0039
C	2400006			RF0041
C	2400007			RF0065
B	B260000		**H-Faculty Support**	
C	2600001			Fac NSP-Cistola, David
C	2600002			Fac NSP-McFadden, Pamela
C	2600003			Fac NSP-Martin, Roy
C	2600007			Fac NSP-Fling, John
C	2600008			Fac NSP-Knebl, Janice

Definition - Program

Chartfield	Program
Field Length	4
Use	Why?
Institutional Use	Common/ Unique

Definition	• Defines a set of ongoing general activities for which financial activity needs to be tracked. • Unlike a Project, does not have to have a start and end date. It is typically an ongoing effort. • Used to track those activities deemed to be a Program based on reporting needs and/or campus policy.

Examples Values - Program

	Program	
A100	*Academic Programs*	ACADPROG
B100	**Instructional**	INSTPROG
1100	International Studies	INTNLSTUD
1101	Jewish & Israel Studies	JEWISRASTU
1102	Chile Sub-Ant Biocult Cons	CHILEBIO
1103	Women's & Gender Studies	WOMGENSTU
1104	Teach North Texas	TNT
1105	Sport Psych & Perf Excel	SPORTPSYCH
1106	Forensic Sciences	FORSCI
1107	Digital History Program	DIGHIST
1108	Professional Sci Masters	PROFSCI
1109	American Lit Review	AMLITREV
1150	Ctr for Logistics Edu & Rsrch	LOGISEDURE
1151	Professional Leadership Prog	PROFLEAD
1096	Jaguar Gateway Prgm	JAGGTWY
B200	**Research**	RSRCHPROG
2000	TX Ctr for Edu Tech	TXEDUTECH
2050	Ctr Advanced Rsrch & Tech	CTRADVRSRC
2051	Ctr Advanced Sci Comp & Model	ADVSCICOMP
2052	Ctr Comp Epid & Resp Anal	COMPEPIDRE
2053	Ctr Elctrnc Mtrls Proc & Integ	ELCTRNCMTR
2054	Ctr Stdy Interdisciplinarity	INTERDISCI

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Chartfield	Purpose
Field Length	5
Use	Why?
Institutional Use	Common/ Unique

Definition	Identifies activities or events directed towards the accomplishment of a set of objectives (e.g. conference, workshop, event, program, etc.). The identifier is used to track management information across all other boundaries, including department and fund.

Example Values - Purpose

	Purpose			
A1000	*ADMINISTRATIVE-INSTNL&ACAD*			ADMINACD-A
B1000		**FAC/STAFF RECRUITING**		FCSTFRCR-B
10001			Recruiting-Staff Gen	RCRSTFGEN
10003			Recruiting-Faculty-Gen	RCRFACGEN
10011			Recruit-Executive Search 1	RCREXSRCH1
10012			Recruit-Executive Search 2	RCREXSRCH2
10013			Recruit-Executive Search 3	RCREXSRCH3
10014			Recruit-Executive Search 4	RCREXSRCH4
B1005		**STUDENT RECRUITING**		STDNRCR-B
10051			Undergrad Student Recruit	STDUGRCR
10053			Graduate Student Recruit	STDGRRCR
10055			Diversity Recruiting	STDIVRECR
B1010		**STUDENT ADMIN & SUPPORT**		STDADSPT-B
10101			Student Retention	STDNTRETEN
10103			Enrollment Yield	ENROLYLD

Definition and Example Values – Site

Chartfield	Site
Field Length	4
Use	Where?
Institutional Use	Unique

Definition	Site tracks financial transactions and results related to operating locations.

Site Example Values
Midland County Jail
Bio Skills Lab
Clinic - Alliance

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Sample 9.0 → 9.2 Mapping Account, Department, and Project

Sample Mapping –Dept ID

9.0 [Current State]

9.2 [Future State]

NT752

DeptID	DeptID Descript
76950	DR.R.HAMAN SCHOLARSHIP FND

(Orgn) Dept	Fund Cat	Fund	Funct
300690 – Family Medicine	303 - Restr Expendable Contribution	340828 - Schol/Rest-Dr.R.Haman Scholar	630 - Scholarships and Fellowships

HS763

DeptID	DeptID Descript
68897	Fisher Discretionary Funds

(Orgn) Dept	Fund Cat	Fund	Funct	Project
304200 - Inst for CV & Metabolic Dis	202 - Designated Operating-General	840001 - Faculty Discretionary	220 - Research-Departmental	2600193 – Fac NSP-Fisher, Cara

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Sample Mapping – Account

9.0 [Current State] **9.2 [Future State]**

Revenue

Account	Account Description
403060	CHILD DEVELOPMENT LAB FEES

→

Acct Desc	Program
40607 - Lab Fees	7002 - Child Development Laboratory

Expense

Account	Account Description
500509	WASTE DISPOSAL

→

Acct Desc
53411- Utilities-Wst Dspsl -Non-Haz

Account	Account Description
500322	[TIS]-[ATH RECRUIT]-[MILEAGE]

→

Acct Desc	Organization Department	Purpose
52505- TIS Mileage	Athletics (Football)	10051- Undergrad Student Recruit

Sample Mapping – Project

9.0 [Current State]

ProjID	ProjID Descript
F80077	AU - CRUMLEY HALL STRL REPAIR

9.2 [Future State]

(Orgn) Dept	Fund Cat	Fund	Funct	Proj
163001- Auxiliary Services- Construct	120 – Auxiliary	810000 – Auxiliary-Gen	600 - Operations and Maintenance	1000064 - Crumley Hall- Structur Repair

ProjID	ProjID Descript
RF0079	NSF O'Neill 12/16

(Orgn) Dept	Fund Cat	Fund	Funct	Proj
303400 - Health Mgmt & Policy	400 - Sponsored Projects- Restr	190000 – Federal Direct	200 - Research-Sponsored	2400013 – RF0079

Sample Scenarios

Sample Scenario A: A Gift Fund is Received and Utilized

1 Gift is received by HSC for operational support of the Dept of Internal Medicine.

The specific gift fund is tied to the Internal Medicine using the Department chartField.

Account	(Organization) Department	Fund Cat	Fund	$$
Contributions- Donations	Internal Medicine - Gen	Restr Expendable Contribution	DepOp/Rest-B.A. Nay Mem Fund	$(10,000)

2 Various expenses are incurred utilizing the gift funds.

The specific Fund is utilized in order to track uses of the 'flavor of money'.

Account	(Organization) Department	Fund Cat	Fund	Function	$$
Supplies - Instructional	Internal Medicine - Gen	Restr Expendable Contribution	DepOp/Rest-B.A. Nay Mem Fund	Instruction - Gen	$300
General Supplies Exp-Supplies-Office	Internal Medicine - Gen	Restr Expendable Contribution	DepDepOp/Rest-B.A. Nay Mem Fund	Instruction - Gen	$150

Sample Scenario B: Expenses are Incurred Against a Research Project

1 Expenses are incurred against a research project.

The Project value ties together all activity related to the specific body of work.

Account	(Organization) Department	Fund Cat	Fund	Function	Project	$$
Lab Supplies	Community Medicine	Sponsored Projects-Restr	Federal Direct	Research-Sponsored	RF1610	$300
Salaries-Faculty 9 Mo-FT	Community Medicine	Sponsored Projects-Restr	Federal Direct	Research-Sponsored	RF1610	$2000
Supplies - Chemicals Gases	Community Medicine	Restr Expendable Contribution	DepOp/Rest-Biosynth Inc Spec	Research-Sponsored C/S	RF1610	$150

Various funding sources can be used in connection with a single project. (Cost Sharing)

Sample Scenario C: Expenses are Incurred Related to a Conference

1 Expenses are incurred related to a Conference being hosted by the Internal Medicine and Community Medicine departments.

The Purpose value ties together all activity related to the conference.

Account	(Organization) Department	Fund Category	Fund	Function	Purpose	$$
I/C Food Svc-Catering-Exp	Internal Medicine	Designated Operating-General	Departmental Discretionary	Public Service	Disease Prevention Conference	$1,000
Honoraria and Speakers	Internal Medicine	Restr Expendable Contribution	DepOp/Rest-B.A. Nay Mem Fund	Public Service	Disease Prevention Conference	$650
TIS Mileage	Community Medicine	Designated Operating-General	Departmental Discretionary	Public Service	Disease Prevention Conference	$100

Spending can be tracked for various departments in connection with the conference.

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THANK YOU!!!!

Questions?

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