

Module 1

Chart of Accounts (CoA)

Overview

Agenda

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

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.

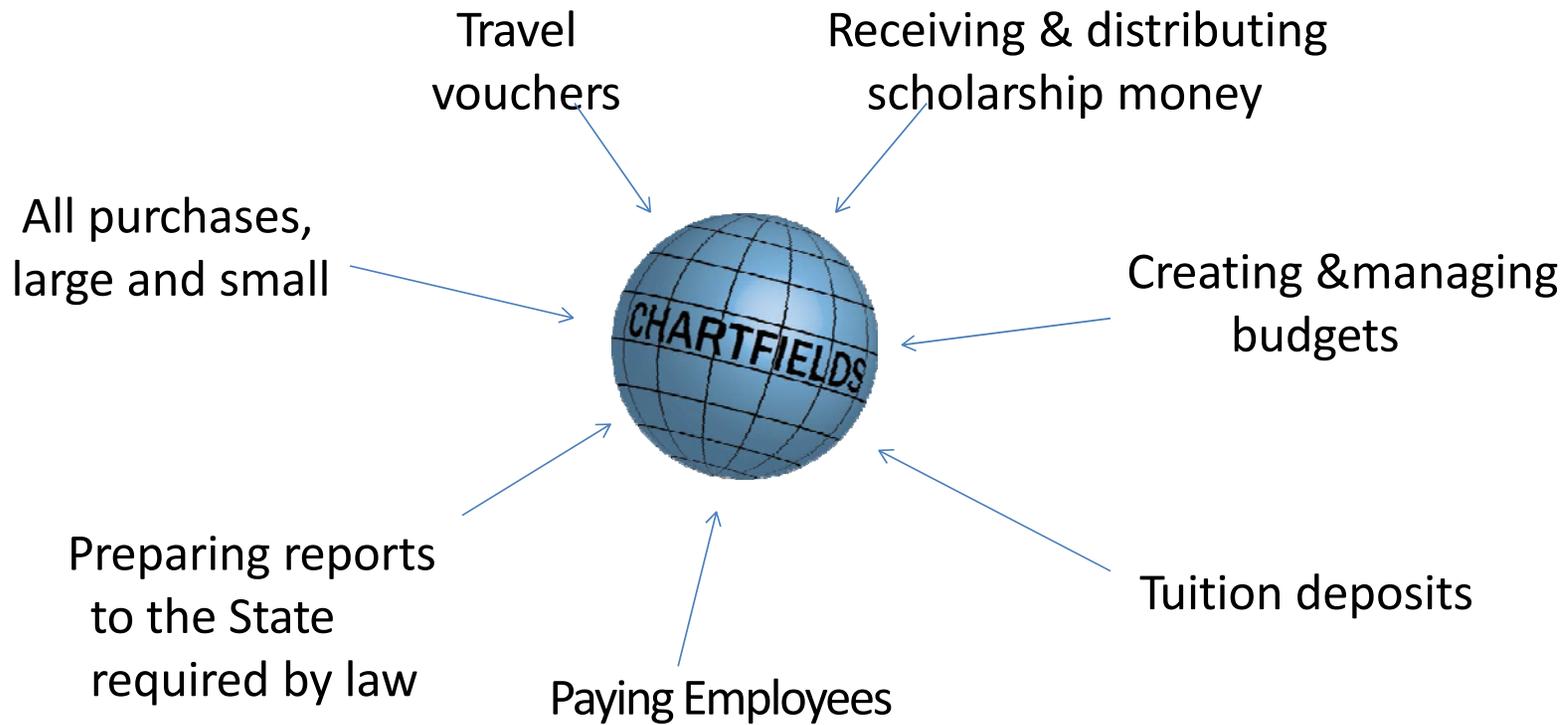
Why are the Chart of Accounts (CoA) so important?

Why are we changing the CoA?



Current State

BU	Acct	Alt Acct	Fund code	Dept ID	Item Type	NACUBO Class	Funding Source	Proj ID
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And more

Current CoA vs New CoA

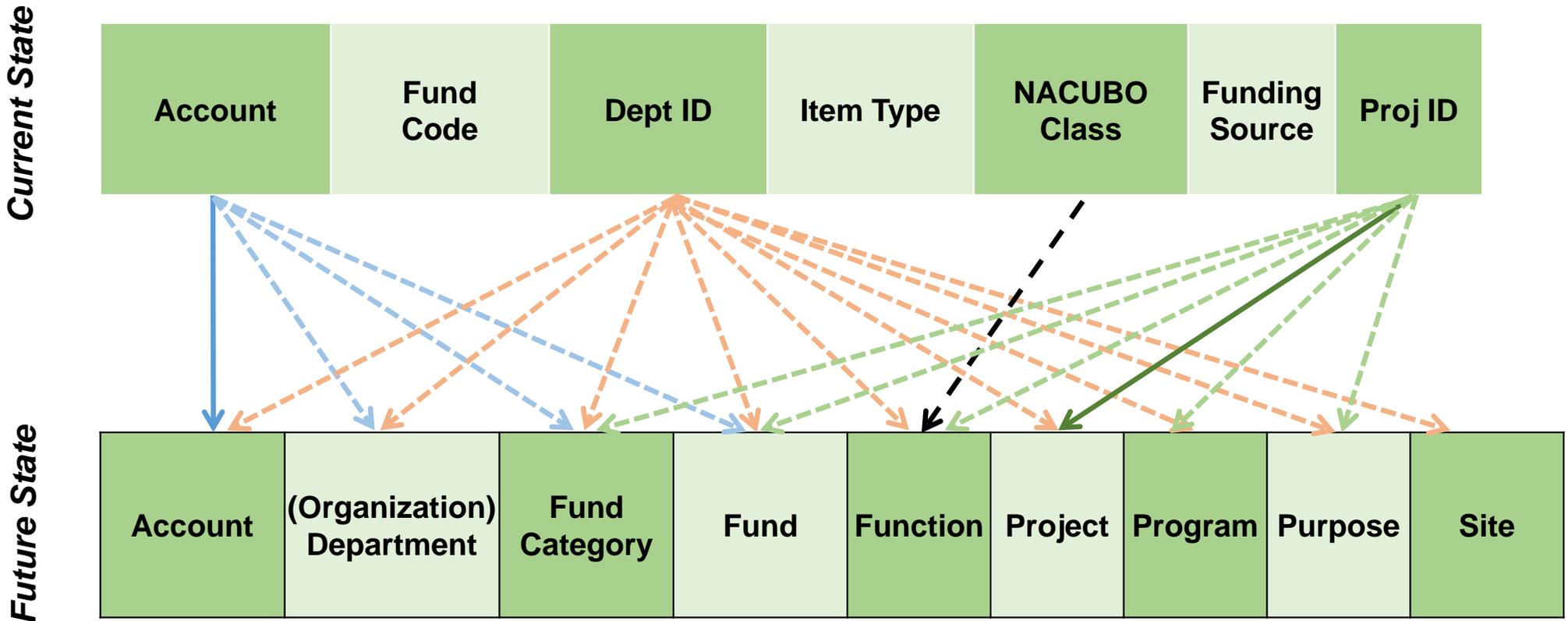
Current State

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



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*



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.
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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 the Chemistry Department needs to order educational supplies for the upcoming semester.

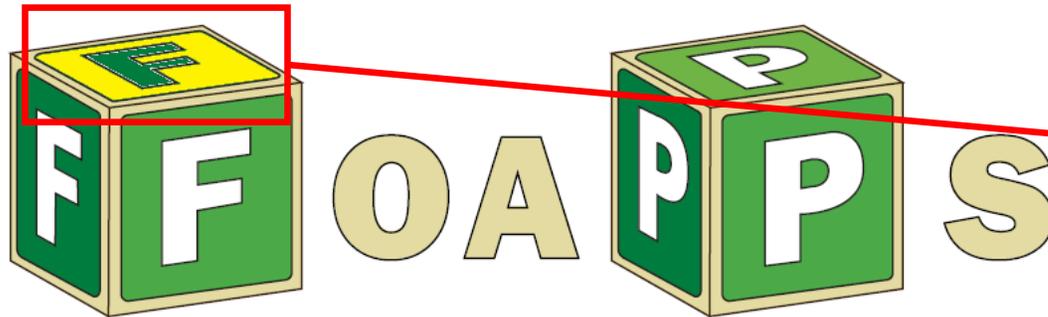
Currently in EIS (9.0), I would enter my deptID 62076 (speedtype 062076) and maybe the account number... 500442



Future State

Fund Category	Fund	Function	(Organization) Department	Account
200	830001	100	121200	53003

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		UNREST ICT
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

Definition - Fund



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”
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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

Example

**DeptID
62076**

Fund Category/Fund:



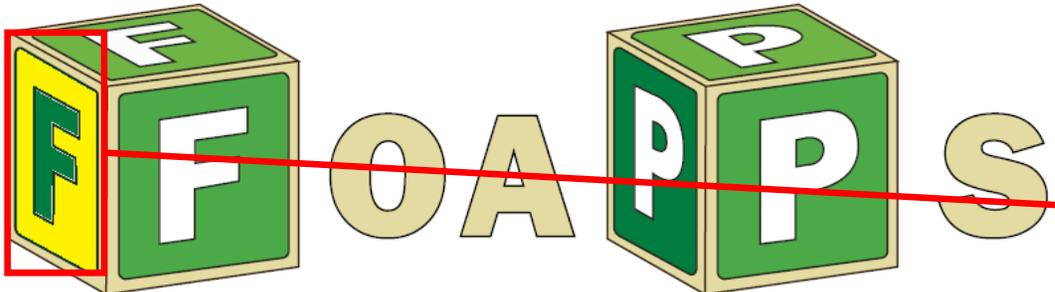
Future State

Fund Category	Fund	Function	(Organization) Department	Account
200	830001			

Designated
Operating -
Managed

Designated
Operating -
General

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
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Example Values - Function

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

Example

**DeptID
62076**

Function:



Future State

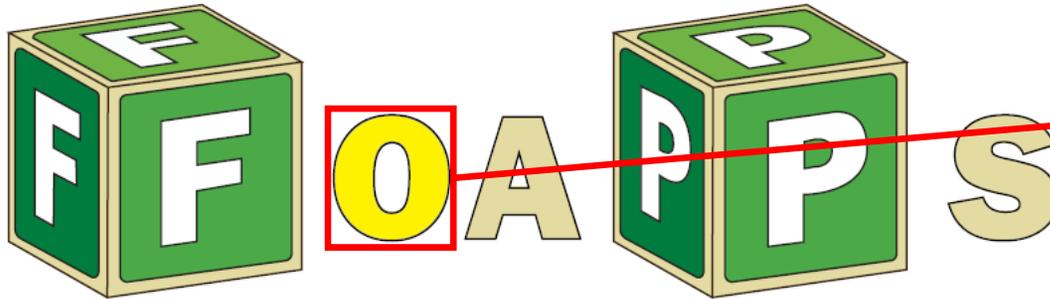
Fund Category	Fund	Function	(Organization) Department	Account
200	830001	100		

Designated
Operating -
Managed

Designated
Operating -
General

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

UNTS	T		Organization			
UNT	A	A10000	<i>President UNT</i>			
UNT	B	B11000		Provost		
UNT	C	C12000			College of Arts & Sciences	
UNT	D	D12000				<i>Col of Arts & Sci-Gen</i>
UNT	E	E12000				Col of Arts & Sci-Gen
UNT	F	120000				<i>Col of Arts & Sci-Gen</i>
UNT	D	D12010			<i>CAS-Admin Depts</i>	
UNT	E	E12010				CAS-Dean's Off
UNT	F	120100				<i>CAS-Dean's Off-Gen</i>
UNT	E	E12020				CAS-Student Services
UNT	F	120200				<i>CAS-Student Services</i>
UNT	E	E12030				CAS-Info Technology Services
UNT	F	120300				<i>CAS-Info Technology Services</i>
UNT	D	D12100			<i>CAS-Academic Depts</i>	
UNT	E	E12100				Aerospace Studies
UNT	F	121000				<i>Aerospace Studies</i>
UNT	E	E12110				Biological Sciences
UNT	F	121100				<i>Biological Sciences</i>
UNT	F	121102				<i>Metabolomics Center</i>
UNT	E	E12120				Chemistry
UNT	F	121200				<i>Chemistry</i>
UNT	E	E12130				Communication Studies
UNT	F	121300				<i>Communication Studies</i>

Example

(Organization) Department

**DeptID
62076**

Future State

Fund Category	Fund	Function	(Organization) Department	Account
200	830001	100	121200	

Designated
Operating -
Managed

Designated
Operating -
General

Instruction -
Gen

Chemistry



Definition - Account



Chartfield	Account
Field Length	5
Use	What?
Institutional Use	Common

Definition	<ul style="list-style-type: none"> • 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
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Example Values – Account

A	A5000	<i>Operating Expenses</i>					
B	B5300		Materials & Supplies				MAT SUPP-B
C	C5300			General Supplies Exp			MAT SUPP-C
D	D5300			<i>General Supplies Exp</i>			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

**DeptID
62076**

Account

**Account
500442**

Future State

Fund Category	Fund	Function	(Organization) Department	Account
200	830001	100	121200	53003

Designated
Operating -
Managed

Designated
Operating -
General

Instruction -
Gen

Chemistry

Supplies -
Instructional



Optional Chart of Account (CoA) Fields

Definition - Project



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

Definition	<ul style="list-style-type: none"> • 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
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Example Values - Project

Project			
A400000	UNT System		
B400000		S-Facilities & Capital	
4000001			System Bldg and UNTD COL
4000002			CVAD Fashion On Main
4000003			Lofts LobbyRetail Space Upgrd
4000004			Dallas Master Plan Update
B420000		S-Other Internal	
4200001			Peoplesoft Upgrade
4200002			Towers Watson Hr
B440000		S-Sponsored Programs	
B460000		S-Faculty Support	
A100000	UNT Denton		
B100000		NT-Facilities & Capital	
1000001			Property 490 I-35E
1000002			Stadium
1000003			Shuttle Buses

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	INST PROG
1100		International Studies	INTNLST UD
1101		Jewish & Israel Studies	JEWISRAST U
1102		Chile Sub-Ant Biocult Cons	CHILEBIO
1103		Women's & Gender Studies	WOMGENST U
1104		Teach North T exas	TNT
1105		Sport Psych & Perf Excel	SPORT PSYCH
1106		Forensic Sciences	FORSCI
1107		Digital HistoryProgram	DIGHIST
1108		Professional Sci Masters	PROFSCI
1109		American Lit Review	AMLIT REV
1150		Ctr for Logistics Edu & Rsrch	LOGISEDURE
1151		Professional Leadership Prog	PROFLEAD
1096		Jaguar Gateway Prgm	JAG GT WY
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 Elctmc Mtrls Proc & Integ	ELCTRNCMTR
2054		Ctr StdyInterdisciplinarity	INTERDISCI

Definition - Purpose



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.
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Example Values - Purpose

	Purpose		
A1000	ADMINISTRATIVE-INSTNL & ACAD		
B1000	FAC/STAFF RECRUITING		
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		
10051		Undergrad Student Recruit	STDUGRCR
10053		Graduate Student Recruit	STDGRRCR
10055		Diversity Recruiting	STDIMRECR
B1010	STUDENT ADMIN & SUPPORT		
10101		Student Retention	STDNTRTEN
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.
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Site Example Values
Kerr Dining Cluster
Apogee Stadium
Eagle Ranch Clinic

**Sample 9.0 → 9.2
Mapping Account,
Department, and Project**

Sample Mapping –Dept ID

9.0 [Current State]

DeptID	DeptID Descript
12450	VICE CHANC/GEN COUNSEL

9.2 [Future State]

(Orgn) Dept	Fund Cat	Fund	Funct
030000 – Gen Counsel	105 – Educational & General	005001 – State Approp – BSA	550 – General Admin



DeptID	DeptID Descript
62048	VICE CHANC/GEN COUNSEL

(Orgn) Dept	Fund Cat	Fund	Funct
030000 – Gen Counsel	200 – Designated Operating	030001 – Designated Tuition	550 – General Admin



SY769

Sample Mapping –Dept ID

9.0 [Current State]

NT752

DeptID	DeptID Descript
76085	ADDIE MAE LLOYD SCHOLARSHIP

9.2 [Future State]

(Orgn) Dept	Fund Cat	Fund	Funct
121200 - Chemistry	307 - Restr True Endowment Spendable	240025 - Schol/End-Addie Mae Lloyd	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



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



Acct Desc	Organization Department	Purpose
52505- TIS Mileage	225010 – Athletics (Football)	10051- Undergrad Student Recruit

Sample Mapping – Project

9.0 [Current State]

9.2 [Future State]

NT752

ProjID	ProjID Descript
F80077	AU - CRUMLEY HALL STRL REPAIR



(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

DL773

ProjID	ProjID Descript
PF4011	GD0049_Khan



(Orgn) Dept	Fund Cat	Fund	Funct	Proj
514160 - Mathematics & Info Sciences	400 - Sponsored Projects- Restr	190000 – Federal Direct	310 - Public Service- Sponsored	3400008 – PF4011 Bnded Invariance Piecewise Iso

Sample Scenarios

Sample Scenario A: A Gift Fund is Received and Utilized

1 Gift is received by UNT for the College of Music.

The specific gift fund is tied to the College of Music using the Department chartField.

Account	(Organization) Department	Fund Cat	Fund	\$\$
Contributions- Donations	Music - Schol Svc & Ext Affair	Restr Expendable Contribution	DepOp/Rest-Friends Of Symphony	\$(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	\$\$
Design Services- Production Svc	Music - Schol Svc & Ext Affair	Restr Expendable Contribution	DepOp/Rest-Friends Of Symphony	Academic Support	\$300
General Supplies Exp- Supplies-Office	Music - Schol Svc & Ext Affair	Restr Expendable Contribution	DepOp/Rest-Friends Of Symphony	Academic Support	\$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	Biological Sciences	Sponsored Projects-Restr	Federal Direct	Research-Sponsored	GF1610	\$300
Salaries-Faculty 9 Mo-FT	Biological Sciences	Sponsored Projects-Restr	Federal Direct	Research-Sponsored	GF1610	\$2000
Supplies - Chemicals Gases	Biological Sciences	Restr Expendable Contribution	DepOp/Rest-Biosynth Inc Spec	Research-Sponsored C/S	GF1610	\$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 History and Military Sciences 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	History	Designated Operating-General	Departmental Discretionary	Public Service	Teaching Of History Conference	\$1,000
Honoraria and Speakers	History	Restr Expendable Contribution	Prof/End-Trip Tx History	Public Service	Teaching Of History Conference	\$650
TIS Mileage	Military Science	Designated Operating-General	Departmental Discretionary	Public Service	Teaching Of History Conference	\$100

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

THANK YOU!!!!

Questions?

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