

# **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.**

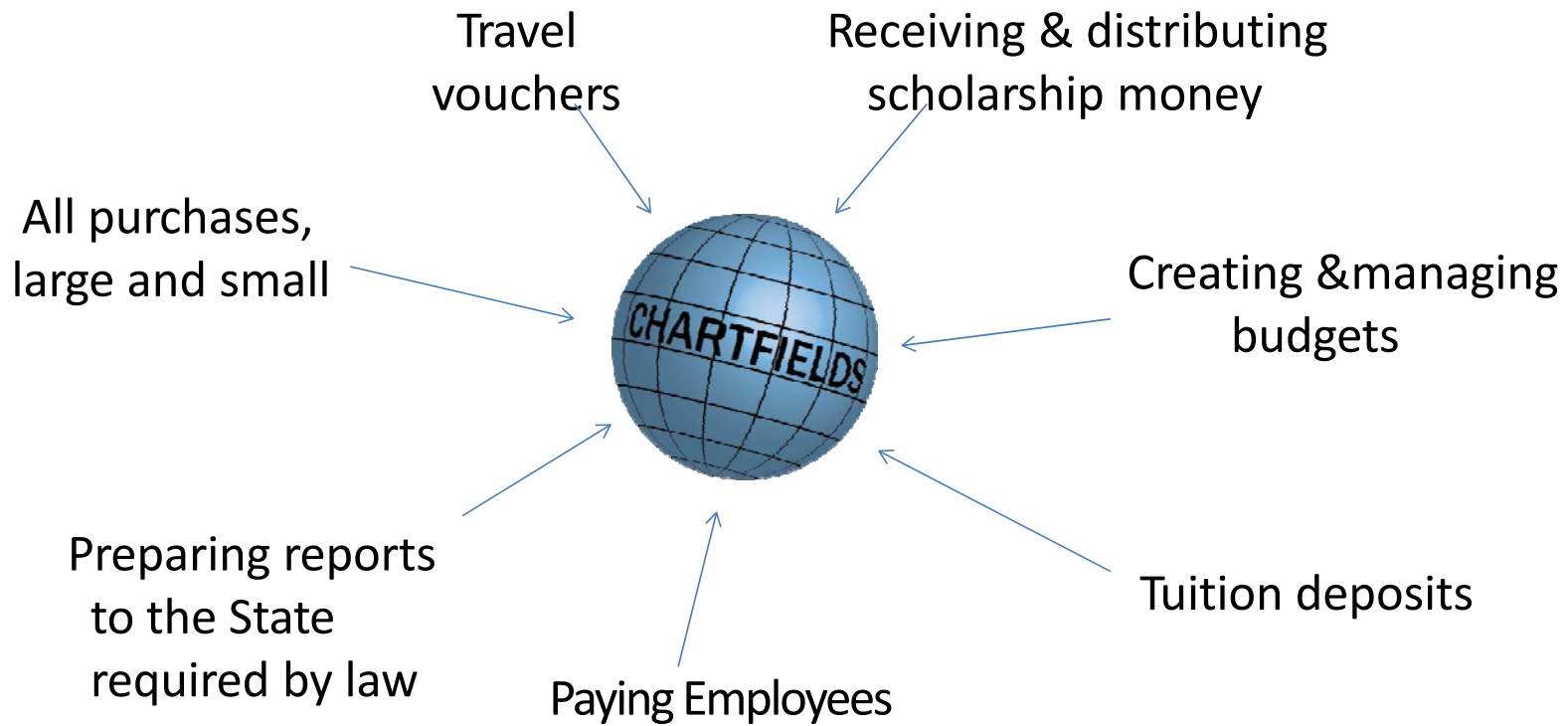
# Why are the Chart of Accounts (CoA) so important?

## 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**

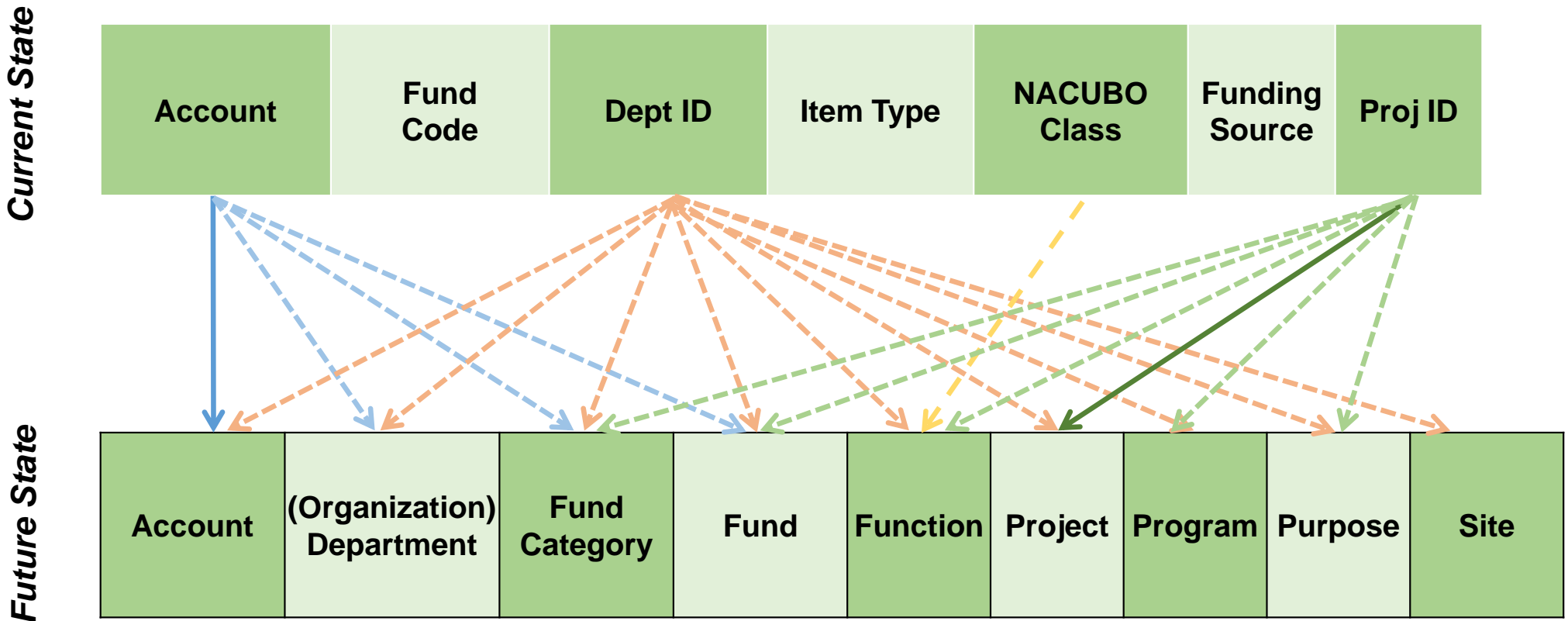
**Current State**

<b>Account</b>	<b>Fund Code</b>	<b>Dept ID</b>	<b>Item Type</b>	<b>NACUBO Class</b>	<b>Funding Source</b>	<b>Proj ID</b>
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**Future State**

<b>Account</b>	<b>(Organization) Department</b>	<b>Fund Category</b>	<b>Fund</b>	<b>Function</b>	<b>Project</b>	<b>Program</b>	<b>Purpose</b>	<b>Site</b>
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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
<b>Field Length</b>	<b>3</b>	<b>6</b>	<b>3</b>	<b>6</b>	<b>5</b>
<b>Use</b>	<b>How?</b>	<b>How?</b>	<b>Why?</b>	<b>Who?</b>	<b>What?</b>
<b>Institutional Use</b>	<b>Common</b>	<b>Common/ Unique</b>	<b>Common</b>	<b>Unique</b>	<b>Common</b>

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

<b>Chartfield</b>	<b>GL Business Unit</b>
<b>Field Length</b>	<b>5</b>
<b>Use</b>	<b>Who?</b>
<b>Institutional Use</b>	<b>Unique</b>

<b>Definition</b>	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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<b>GL Business Unit Values*</b>
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

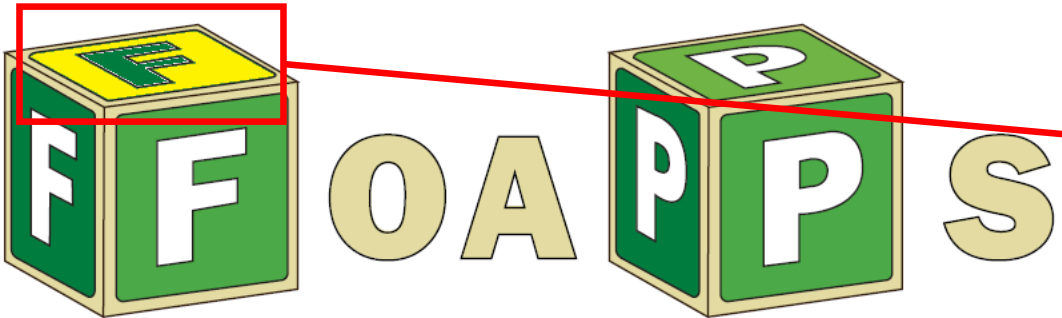
Tim from the Sociology and Psychology Department needs you to order educational supplies for the upcoming semester using department operating funds.



*Future State*

Fund Category	Fund	Function	(Organization) Department	Account
<b>200</b> Designated Operating - Managed	<b>830001</b> Designated Tuition	<b>100</b> Instruction - Gen	<b>514200</b> Sociology & Psychology	<b>53001</b> Supplies - Instructional

**Definition - Fund Category**



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

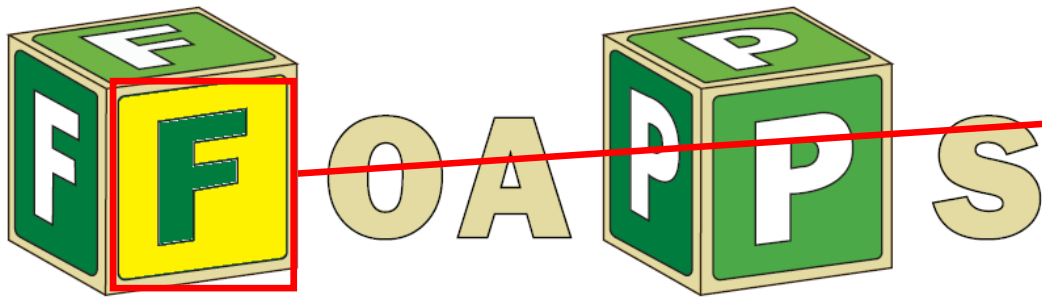
<b>Definition</b>	<ul style="list-style-type: none"> <li>• Used to classify resources according to uses and/or regulations, restrictions or limitations on the uses in compliance with the financial reporting requirements of GASB and NACUBO</li> <li>• Includes separate funds for unrestricted operating, auxiliary, designated operating, unrestricted non-operating, restricted expendable (operating &amp; non-operating), etc.</li> </ul>
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## Example Values – Fund Category

<i>Fund Category</i>			
A10	<b>Unrestricted</b>		UNREST ICT
B10	<b>Unrestricted Operating</b>		UNRESOPER
105		Educational & General	EDU GEN
B12	<b>Auxiliary</b>		AUXILIAR-B
120		Auxiliary	AUXILIARY
B20	<b>Designated Operating</b>		DESOPERA-A
200		Designated Operating-Managed	DESOP-MNG
202		Designated Operating-General	DESOP-GEN
207		Quasi Endowment Spendable	QENDSPEND
B25	<b>Unrestricted Non-Operating</b>		UNRESNON-B
250		Unrestricted Loans	UNRESLOAN
255		Quasi Endow Corpus and Apprec	QENDCORAP
257		Debt Proceeds	DEBT PROC
259		Capital Projects	CAPPROJECT
A30	<b>Restricted Expendable</b>		REST EX-A
B30	<b>Restr Expendable Operating</b>		REST EXOP-B
303		Restr Expendable Contribution	REST EXCONT



**Definition - Fund**



Chartfield	Fund
Field Length	6
Use	How?
Institutional Use	Common/ Unique

<b>Definition</b>	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

<i>Fund</i>		
A80000		
	<i>Educational &amp; General</i>	
B80000	Gen Rev Dedicated	
800001		GRD-General
800003		GRD-Lab Fees
800004		GRD-Other
800005		GRD-TPEG
B80500	State Appropriations-Gen Rev	
805001		State Approp-BSA
805002		State Approp-ORP
805003		State Approp-TXCWS
805005		State Approp-Bio Tech Rider
A83000	<i>Designated Operating</i>	
B83000	Designated Operating	
830000		Designated Operating-Gen
830001		Designated Tuition
830002		Desig Op Reserve
B88000	Designated Fees	
880001		Instructional FFF
880002		Student Service FFF
880003		Intercollegiate Athletics FFF
880004		Recreational Facility FFF



**Example**

Fund Category/Fund:



*Future State*

Fund Category	Fund	Function	(Organization) Department	Account
200	830001			

Designated  
Operating -  
Managed

Designated  
Tuition

**Definition - Function**



Chartfield	Function
Field Length	3
Use	Why?
Institutional Use	Common

<b>Definition</b>	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
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
310		Public Service-Sponsored
320		Public Service-Sponsored C/S
A40	<i>Academic Support</i>	
400		Academic Support
410		Libraries
420		Departmental Administration





**Example**

Function:



*Future State*

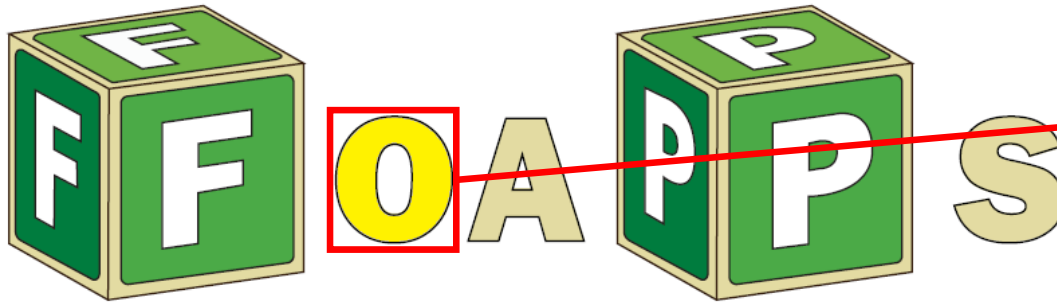
Fund Category	Fund	Function	(Organization) Department	Account
200	830001	100		

Designated  
Operating -  
Managed

Designated  
Tuition

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

Organization				
A50000				<i>President UNT Dallas</i>
B50000				Office of the President
C50000				Office of the President
D50000				<i>Office of the President</i>
E50000				Office of the President
500000				<i>Office of the President</i>
B51000				Academic Aff & Stdnt Success
C51400				School of Lib Arts & Life Sci
D51400				<i>Dean's Off-Lib Arts &amp; Li Sci</i>
E51400				Dean's Off-Lib Arts & Li Sci
514000				<i>Dean's Off-Lib Arts &amp; Li Sci</i>
D51410				<i>Academic Depts</i>
E51410				Criminal Justice
514100				<i>Criminal Justice</i>
E51412				Language & Communication
514120				<i>Language &amp; Communication</i>
E51414				Life & Health Sciences
514140				<i>Life &amp; Health Sciences</i>
E51416				Mathematics & Info Sciences
514160				<i>Mathematics &amp; Info Sciences</i>
E51418				Social Sciences
514180				<i>Social Sciences</i>
E51420				Sociology & Psychology
514200				<i>Sociology &amp; Psychology</i>
E51422				Public Health
514220				<i>Public Health</i>



**Example**

(Organization) Department

*Future State*

Fund Category	Fund	Function	(Organization) Department	Account
200	830001	100	514200	

Designated  
Operating -  
Managed

Designated  
Tuition

Instruction -  
Gen

Sociology &  
Psychology



**Definition - Account**



Chartfield	Account
Field Length	5
Use	What?
Institutional Use	Common

<b>Definition</b>	<ul style="list-style-type: none"> <li>• Captures the nature of financial transactions such as Assets, Liabilities, Fund Equity, Revenues, and Expenditures.</li> <li>• Provides the detail breakdown for Balance Sheet and Revenue/Expenditure reporting and is the lowest level of detail required for campus-wide reporting</li> </ul>
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## Example Values – Account

A	A5000	<i>Operating Expenses</i>					
B	B5300		<b>Materials &amp; Supplies</b>				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**

*Future State*

Fund Category	Fund	Function	(Organization) Department	Account
200	830001	100	514200	53001

Designated  
Operating -  
Managed

Designated  
Tuition

Instruction -  
Gen

Sociology &  
Psychology

Supplies -  
Instructional

Account



# Optional Chart of Account (CoA) Fields



**Definition - Project**



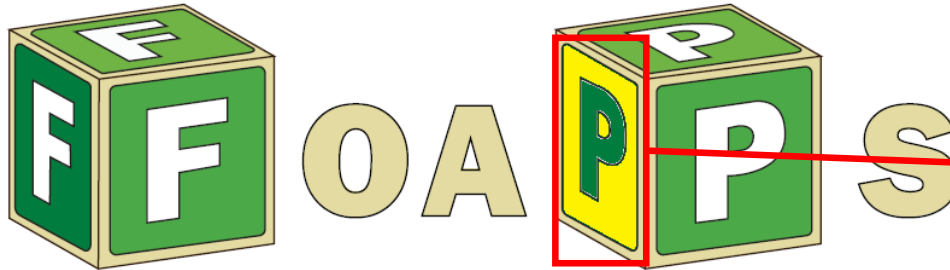
Chartfield	Project
Field Length	7
Use	Why?
Institutional Use	Common/ Unique

<b>Definition</b>	<ul style="list-style-type: none"> <li>• Used for activities that are temporary in duration and for which revenues and expenditures may be accumulated over more than one fiscal year</li> <li>• Must have defined start and end dates that may or may not correspond to a fiscal year</li> </ul>
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## Example Values - Project

	Project		
A300000	UNT Dallas		
B300000		DAL-Facilities & Capital	
3000001			Master Plan-Dallas
B320000		DAL-Other Internal	
B340000		DAL-Sponsored Programs	
3400001			PP6102
3400002			PF0600
3400003			PP6101
3400004			PF4004
3400005			PS5114
3400006			BEST EX
3400007			Mountainview Title V Grant
3400008			Bnded Invariance Piecewise Iso
3400009			DSLTA
3400010			G-Force Mentoring Grant
B360000		DAL-Faculty Support	
3600000			Fac NSP-Santos-Hatchett, She

## 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. Program activities may cross multiple organizations
- 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	<i>Academic Programs</i>	
B100	Instructional	
1100		International Studies
1101		Jewish & Israel Studies
1102		Chile Sub-Ant Biocult Cons
1103		Women's & Gender Studies
B200	Research	
2000		T X Ctr for Edu Tech
2050		Ctr Advanced Rsrch & Tech
A300	<i>Community Engagement Programs</i>	
B300	Arts and Athletics	
3000		Sports Camps
3100		Summer Camps & Conferences
3200		Art in Public Places (AIPP)
B400	Community Education	
4000		Institute for Petroleum Acctng
4001		Murphy Entrepreneurship Ctr
4150		Caruth Police Institute
4200		Ctr for Public Management
4202		Edual Consortium for Volunteer
4203		Nonprof Ldrshp Alli Stdnt Org

**Definition - Purpose**



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

<b>Definition</b>	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	<b>ADMINISTRATIVE-INSTNL &amp; ACAD</b>		ADMINACD-A
B1000	<b>FAC/STAFF RECRUITING</b>		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	<b>STUDENT RECRUITING</b>		STDNRCCR-B
10051		Undergrad Student Recruit	STDUGRCR
10053		Graduate Student Recruit	STDGRRCR
10055		Diversity Recruiting	STDIMRECR
B1010	<b>STUDENT ADMIN &amp; SUPPORT</b>		STDADSPT-B
10101		Student Retention	STDNTRTEN
10103		Enrollment Yield	ENROLYLD

**Definition and Example Values – Site**



Chartfield	Site
Field Length	4
Use	Where?
Institutional Use	Unique

<b>Definition</b>	Site tracks financial transactions and results related to operating locations.
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Site Example Values
UNT Hotel
Bruce Hall
Kappa Sigma House

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



**Sample Mapping –Dept ID**

**9.0 [Current State]**

DL773

DeptID	DeptID Descript
75381	PATHWAY TO COLLEGE SCHOLARSHIP

**9.2 [Future State]**



(Orgn) Dept	Fund Cat	Fund	Funct
521240 – Financial Aid	303 - Restr Expendable Contribution	340510 - Schol/Restr Pathway to College	630 - Scholarships and Fellowships

DL773

DeptID	DeptID Descript
63174	IND/COST-SANTOS-HATCHETT



(Orgn) Dept	Fund Cat	Fund	Funct	Project
518000 – Dean's Off-Edu & Human Serv	200 – Designated Operating - Managed	850000 – F&A Recovery Fund	220 - Research-Departmental	3600000 – Fac NSP-Santos-Hatchett, Shery

## 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 Dpspl -Non-Haz

Account	Account Description
500601	RENTAL – COMPUTER EQUIPMENT



Acct Desc
53603- Lease / Rental- Comp Equip

**Sample Mapping – Project**

**9.0 [Current State]**

ProjID	ProjID Descript
PF4004	GD0000014 Hy



**9.2 [Future State]**

(Orgn) Dept	Fund Cat	Fund	Funct	Proj
514180- Social Sciences	400 – Sponsored Projects- Restr	190000 – Federal Direct	310 – Public Service – Sponsored	340007 - Mountainview Title V Grant

ProjID	ProjID Descript
PP6102	GD0000004 Santos-Hatchett



(Orgn) Dept	Fund Cat	Fund	Funct	Proj
518200 – Teacher Education & Admin	400 - Sponsored Projects- Restr	195004 – Private-Not For Profit	110 - Instruction- Sponsored	3400010 – G- Force Mentoring Grant

# Sample Scenarios

## Sample Scenario A: A Gift Fund is Received and Utilized

**1** Gift is received by UNT Dallas for operational support of Historical Studies

The specific gift fund is received by the President's Office, identified by the chartField. Department

Account	(Organization) Department	Fund Cat	Fund	\$\$
Contributions- Donations	Office of the President	Restr Expendable Contribution	DepOp/Rest-Dallas Oral History	\$(10,000)

**2** Various expenses are incurred utilizing the gift funds.

The specific gift fund is used by the Social Sciences, identified by the chartField. Department

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

Account	(Organization) Department	Fund Cat	Fund	Function	\$\$
Supplies - Instructional	Social Sciences	Restr Expendable Contribution	DepOp/Rest-Dallas Oral History	Instruction - Gen	\$300
General Supplies Exp-Supplies-Office	Socila Sciences	Restr Expendable Contribution	DepOp/Rest-Dallas Oral History	Instruction - Gen	\$150

## Sample Scenario B: Expenses are Incurred Against a Sponsored Project

1

Expenses are incurred against a sponsored 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	Mathematics & Info Sciences	Sponsored Projects-Restr	Federal Direct	Public Svc-Sponsored	PF4011	\$300
Salaries-Faculty 9 Mo-FT	Mathematics & Info Sciences	Sponsored Projects-Restr	Federal Direct	Public Svc-Sponsored	PF4011	\$2000
Supplies - Chemicals Gases	Mathematics & Info Sciences	Designated Operating - Managed	Designated Tuition	Public Svc-Sponsored C/S	PF4011	\$150

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

## Sample Scenario C: Expenses are Incurred Related to Graduation

1

Multiple Organizations incur Expenses related to UNT Spring Commencement

The Purpose value ties together all activity related to Graduation

Account	(Organization) Department	Fund Category	Fund	Function	Purpose	\$\$
I/C Food Svc-Catering-Exp	Provost's Office	Designated Operating-Managed	Designated Tuition	Academic Support	Commencement - Spring	\$1,000
Honoraria and Speakers	Office of the President	Designated Operating-Managed	Designated Tuition	Academic Support	Commencement - Spring	\$650
Facilities Rental	Dean's Office – Lib Arts & Life Sci	Restricted Expendable - Contrib	Dallas Advacement – Dal History Gift	Academic Support	Commencement - Spring	\$100

Spending can be tracked for various departments in connection with Graduation.

Multiple funding sources may be used to support Graduation.

**THANK YOU!!!!**

**Questions?**

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