



ChartField Structure

Instructor/User Guide


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Exercises

Please refer to the ChartField Structure Exercise Booklet

Slide 1

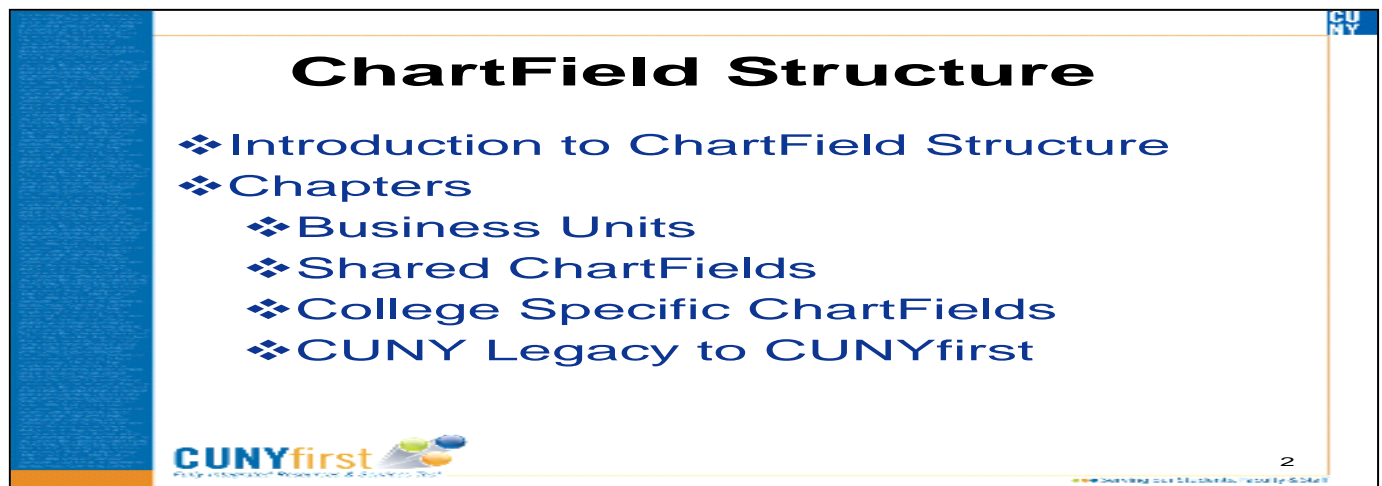


Slide 1 is a title slide for the 'ChartField Structure' course. It features a blue vertical bar on the left side with faint, illegible text. The main content area is white with a thin orange border. The title 'ChartField Structure' is centered in a large, bold, black font. Below the title is the CUNYfirst logo, which consists of the text 'CUNYfirst' in blue and orange, followed by a graphic of three overlapping spheres (green, blue, and orange) and the tagline 'Fully Integrated Resources & Services Tool' in a smaller blue font. In the bottom right corner, there is a small 'CU NY' logo and the number '1'.

Introduction ChartField Structure

This course is designed to introduce key concepts and definitions that will familiarize users with the CUNYfirst Financials ChartField design and structure. It will introduce users to the Business Unit and how it is used in CUNYfirst. The objectives of this course are:

Slide 2



Slide 2 is a content slide for the 'ChartField Structure' course. It features a blue vertical bar on the left side. The main content area is white with a thin orange border. The title 'ChartField Structure' is centered at the top in a large, bold, black font. Below the title is a bulleted list of course topics, each preceded by a blue diamond symbol. The list includes: 'Introduction to ChartField Structure', 'Chapters', 'Business Units', 'Shared ChartFields', 'College Specific ChartFields', and 'CUNY Legacy to CUNYfirst'. At the bottom of the slide, there is the CUNYfirst logo and tagline, and a small 'CU NY' logo and the number '2' in the bottom right corner.

- Introduce the Business Unit and how it organizes accounting information
- Introduce and understand ChartField categorization for accounting information
- Identify the various ChartFields within CUNYfirst while understanding that are Shared and College Specific ChartFields.
- Understand the translation of the CUNY Legacy FAS Structure as it relates to the CUNYfirst ChartField Structure

In order to understand ChartField Structure a basic understanding of key terminology and concepts are essential. Understanding the following terminology will assist you throughout this course and other courses that follow.

General Ledger

General Ledger is the core of CUNY’s financial records. It is a repository that allows tracking, and reporting against financial activity by business groupings.

The summarization of transactions within General Ledger creates permanent records that support the items shown in the financial statements.

Slide 3

Financial Structure Overview

BUSINESS UNIT

| | | | | | | | | |
|---------|------|------------|---------------|----------------|---------|----------------|--------------------|------------------|
| Account | Fund | Department | Major Purpose | Operating Unit | Program | Funding Source | Special Initiative | Project Activity |
|---------|------|------------|---------------|----------------|---------|----------------|--------------------|------------------|

- ❖ Central Office will manage and maintain all values
- ❖ Business Units organize accounting information
- ❖ ChartFields categorized accounting information
- ❖ ChartFields are shared (orange) and college-unique (green)

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Financial Data Structure

CUNYfirst ChartFields provide the basic structure to segregate and organize transactional and budget data. Each Chartfield has a defined purpose and the combination of ChartFields brings meaning to transactions for both recording and reporting purposes. The two components of the Financial Data Structure are:

- Business Unit
- ChartField

Business Units

Business Units organize accounting information into logical business groupings. Within General Ledger, Business Unit holds the highest level of control from a recording and reporting perspective.

Processes are run and transactions are balanced at the Business Unit level. Data is segregated and consolidated at this level for reporting. Security is enforced at the Business Unit, ensuring the correct reference to data.

Within each Business Unit, the combination of ChartFields adds meaning to each transaction. CUNY has identified nine ChartFields to support financial recording and reporting needs. Every ChartField is not a requirement for each transaction. There are ChartFields that are shared across CUNY and four of those are required for each transaction. Two ChartFields have been identified as college-specific values. A detailed description of each follows in later chapters.

ChartFields

ChartFields enable colleges to segregate and organize transactional and budget data. CUNY has identified nine ChartFields in order to help the university and individual colleges meet compliance requirements. The numerous CUNYfirst ChartFields allow for detailed reporting at varying levels.

Although nine ChartFields exist, not all ChartFields are required or appropriate for all transactions. CUNY has identified ChartFields that will be shared across all institutions.

There are four system required ChartFields for transactions. The four transactions are shared across the institution and are listed below:

- Account
- Fund
- Department
- Major Purpose (required with expenditure accounts)

There are two ChartFields that are College-specific. This means values are defined by each individual college. They are:

- Program
- Funding Source

The final three ChartFields are CUNY-wide and will be used when required for specific transactions: They are:

- Operating Unit
- Special Initiative
- Project Activity

In order to establish consistency across the university, all ChartField values will be managed and maintained by Central Office.

There are distinct differences between the College Legacy System and CUNYfirst Financials. Below is a high-level comparison of the two:

College Legacy to CUNYfirst Financials ChartField Comparison

| | Legacy System | CUNYfirst |
|-----------------------------------|----------------------|-------------------------------------|
| Highest Level of Reporting | College Code | Business Unit |
| Chartfields | Account | Account |
| | Department | Department + 7 additional |
| Ledgers | Multiple | Single |

CUNYfirst New ChartField Structure



At the conclusion of this course, users will be familiar Financial Data Structure of the CUNYfirst Financials Application. Users will understand how Business Unit and ChartField Structure will organize and categorize accounting information.

Notes Page

Chapter 1: Business Unit

OVERVIEW

In this chapter, the user will be introduced to the role of Business Units in CUNYfirst. Users will gain instruction on how the Business Unit will organize accounting information into logical business groupings. This chapter will also illustrate how Business Unit is the highest level of control within General Ledger from a recording and reporting perspective.

Topic 1: Business Unit

This topic will define Business Unit and its role within CUNYfirst.

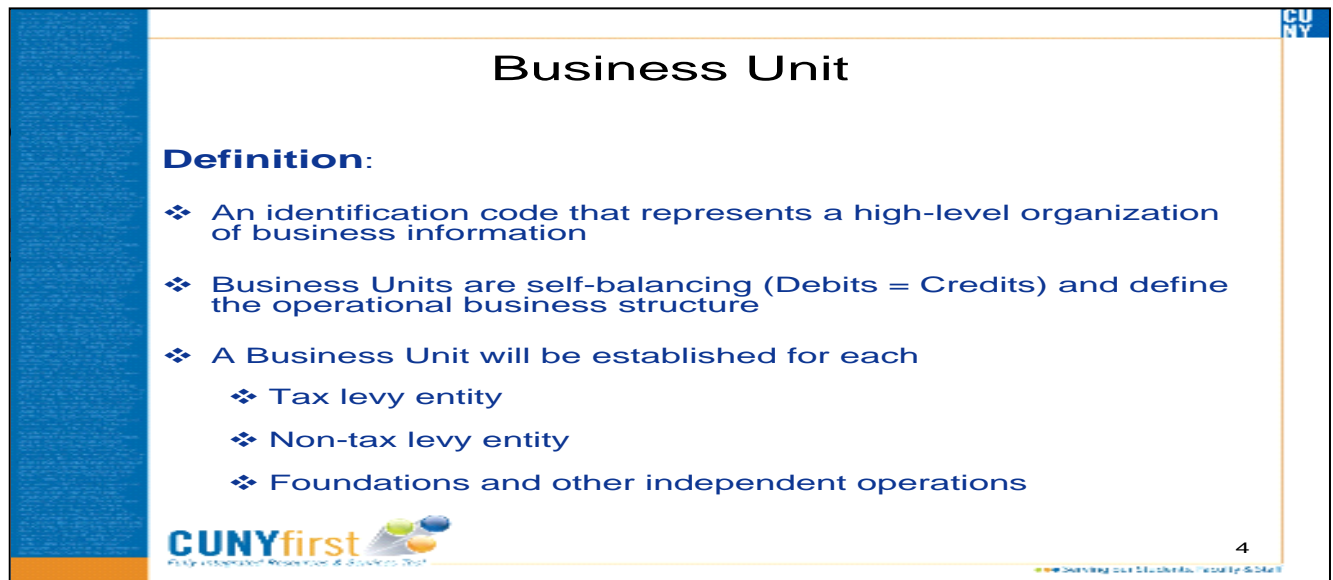
Topic 2: Business Unit Structure

This topic will illustrate the structure of the Business Unit.

At the conclusion of this chapter, the user will be able to define the Business Unit and explain its role within CUNYfirst. The user will also understand the structure of the Business Unit.

Topic 1: Business Units

Slide 4



The slide features a blue vertical bar on the left and a yellow horizontal bar at the top. The title "Business Unit" is centered at the top. Below it, the word "Definition:" is followed by a list of four bullet points. The CUNYfirst logo is in the bottom left, and the number "4" is in the bottom right. A small CUNY logo is in the top right corner.

Business Unit

Definition:

- ❖ An identification code that represents a high-level organization of business information
- ❖ Business Units are self-balancing (Debits = Credits) and define the operational business structure
- ❖ A Business Unit will be established for each
 - ❖ Tax levy entity
 - ❖ Non-tax levy entity
 - ❖ Foundations and other independent operations

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A Business Unit is an identification code that represents a high-level organization of business information. General Ledger Business Units are self-balancing and define the operational business structure. Within General Ledger, activity for one or all Business Units will net to zero.

This means Debits equal Credits and all transactions have an offset. For example:

A student pays \$50 for a text book.

As a result:

Student's expenses are **increased** by \$50 (debit)

Student's cash is **decreased** by \$50 (credit)

Business Units will be established for each of the following operations:

- Tax levy entity
- Non-tax levy entity
- Foundations
- Other independent operations

Appropriate Use of a Business Unit

In order to determine whether or not using a Business Unit is appropriate, the following question must be asked:

“Does the entity file a tax return?”

If the answer is **yes**, establish a Business Unit.

If the answer is **no**, it is likely that an Operating Unit should be established. (Operating Units will be discussed in detail later in this course.)

User security will be implemented at the Business Unit level. Users will be restricted or permitted access as appropriate.


Topic 2: Business Unit Structure

Slide 5

Business Unit

Structure

- ❖ Business Units are 5-character alpha-numeric values
- ❖ Each College has been assigned a 3-character Alpha value (the first 3 characters of the business unit)
- ❖ The final 2-digits will identify the type of entity or business



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Business Units are comprised of 5-character alpha numeric values. Each institution has been assigned a 3-character value, which will be the first 3 characters of the 5-character business unit.

The Business Unit prefix is similar to the legacy College Code. Below is an example of the similarity.

| COLLEGE | COLLEGE CODE | BU PREFIX |
|--|--------------|-----------|
| Borough of Manhattan Community College | 66 | BMC |
| John Jay College | 47 | JJC |
| School of Professional Studies | 26 | SPS |

The final 2-digits will identify the type of entity. Standard Business Units will be established for each College as follows:

| BUSINESS UNIT * | ENTITY |
|------------------------|-------------------------------|
| xxx01 | Primary Institution Tax Levy |
| xxx02 | College Auxiliary Enterprises |
| xxx03 | College Association |
| xxx04 | College Child Care Center |
| xxx05 | College Foundation |
| xxx55 | College Other Non-Tax Levy |
| Z1xxx | Elimination Unit |

* Colleges may have additional business units depending on individual needs.


Slide 6

Business Unit

| <u>Business Unit Structure*</u> | | <u>Bronx Community College</u> | |
|---------------------------------|-------------------------------|--------------------------------|------------------------------|
| BUS UNIT | ENTITY | BUS UNIT | ENTITY |
| xxx01 | Primary Institution Tax Levy | BCC01 | BCC Tax Levy |
| xxx02 | College Auxiliary Enterprises | BCC02 | BCC Auxiliary |
| xxx03 | College Association | BCC03 | BCC Association, Inc. |
| xxx04 | College Child Care Center | BCC04 | BCC Child Development Center |
| xxx05 | College Foundation | BCC05 | BCC Foundation |
| xxx55 | College Other Non-Tax Levy | BCC55 | BCC Other Non-Tax Levy |
| Z1xxx | Elimination Unit | Z1BCC | BCC Elimination Unit |

* Colleges may have additional business units depending on individual needs.

Sample listing – College values may vary


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The **Elimination Business Unit** (Z1xxx) has been identified for each COLLEGE. This business unit will contain all year-end closing entries generated by the system year-end closing process.

For example, below is an illustration Business Units within Bronx Community College

| BUSINESS UNIT | ENTITY |
|---------------|---------------------------------------|
| BCC01 | BCC |
| BCC02 | BCC Auxiliary Enterprises Corporation |
| BCC03 | BCC Association, Inc. |
| BCC04 | BCC Child Development Center, Inc. |
| BCC05 | BCC Foundation, Inc. |
| BCC55 | BCC Other Non-Tax Levy |
| Z1BCC | BCC Elimination Unit |

Chapter 2: Shared ChartFields

Slide 7

Financials ChartFields

CUNY-wide ChartFields

- ❖ Segregate and organize transactional and budget data
- ❖ ChartField combination brings meaning to transactions (unlike legacy system where a code generally stands alone)
- ❖ Enables meaningful recording and reporting

* Major Purpose is only required with Operating Expenditures

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OVERVIEW

In this chapter, the user will be introduced to the specific attributes of the CUNYfirst ChartFields which will be shared across all CUNY institutions. The user will also gain an understanding of the transactions that will be applicable to the individual ChartField.

- Topic 1: Account
 This topic will define the purpose of the Account ChartField.
- Topic 2: Fund Code
 This topic will define the purpose of the Fund Code ChartField.
- Topic 3: Department
 This topic will define the purpose of the Department ChartField.
- Topic 4: Major Purpose Code
 This topic will define the Major Purpose Code ChartField.
- Topic 5: Operating Unit
 This topic will define the Operating Unit ChartField.

FIN-GL002 – ChartField Structure

Topic 6: Special Initiative

This topic will define the Special Initiative ChartField.

Topic 7: Project Activity

This topic will define the Project Activity ChartField.

At the conclusion of this chapter, the user will be familiar with the Shared ChartFields that exist within CUNYfirst. Users will be able to identify ChartField values that will be shared across the institutions. The user will understand the role of ChartFields in transaction creation and maintenance.

Topic 1: Account
 Slide 8

Financials ChartFields

| | | | | | | | | |
|----------------|------|------------|---------------|----------------|---------|----------------|--------------------|------------------|
| ACCOUNT | Fund | Department | Major Purpose | Operating Unit | Program | Funding Source | Special Initiative | Project Activity |
|----------------|------|------------|---------------|----------------|---------|----------------|--------------------|------------------|

- ❖ CUNY-wide values
- ❖ 5 characters
- ❖ REQUIRED

- ❖ Categorizes the nature of the transaction
- ❖ Types: Asset, Liability, Fund Balance, Revenue and Expenditure

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All college account values have been standardized in CUNYfirst. Although account values in CUNYfirst are not the same as in the legacy systems, Accounts have been defined to meet the needs of all college activities.

The Account ChartField is used to categorize the nature of each transaction. CUNYfirst Accounts are five-characters in length and are required for all transactions. A single list of Account values will be shared across CUNY and values will be maintained by Central Office.

Each account has an account type of Asset, Liability, Revenue or Expense. Each type is used for an express purpose and helps create general financial statements.

The combination of Account and other ChartFields will define transactions.

For budgeting purposes, a select range of accounts have been identified. These accounts are budgetary only, meaning transactions can not be recorded to them.

The Budgetary Accounts range is 80000 – 89999.

Below is an example of the Account ChartField and how it used in CUNYfirst:

Books would be an Expense account.


Library Books would not be an expense account since **Books** would be included with the Library Department for the transaction.

Slide 9

Financials ChartFields

ACCOUNT

| | Type | Acct | Description |
|--|--------------|-------|-----------------------------|
| Example: ❖ Office Supplies would be an Expenditure account | ASSET | 1xxxx | Assets |
| | | 12206 | Petty Cash |
| | LIABILITY | 2xxxx | Liabilities |
| | | 20001 | Accounts Payable - General |
| | FUND BALANCE | 3xxxx | Fund Balance |
| | | 30503 | Unrestricted Tax Levy |
| | REVENUE | 4xxxx | Revenues |
| | | 40004 | Undergraduate-Res FT Winter |
| | EXPENDITURE | 5xxxx | Expenditures |
| | | 51001 | Office Supplies |
| Sample listing – College values may vary | | | |


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Below are Sample Accounts:

BALANCE SHEET

| Type | Account | Description |
|-----------|---------|-------------------------------|
| ASSET | 12206 | Petty Cash |
| | 14612 | Cafeteria and Vending Comm |
| LIABILITY | 20001 | Accounts Payable – General |
| | 22174 | Other Non-Current Liabilities |

INCOME STATEMENT

| Type | Account | Description |
|-------------|----------------|-----------------------------|
| REVENUE | 40003 | Undergraduate-Res FT Summer |
| | 40714 | Lab Deposits |
| | 43503 | Yearbook |
| EXPENSE | 51101 | Laboratory Supplies |
| | 53503 | Yearbook Expense |
| | 8xxxx | Budgetary Only |

Account attributes have been defined to synchronize CUNY Accounts with City and State outside agencies. Each Expense Account will be assigned a State and City object code. These attributes will be used for reporting purposes and have not been completely defined.

Topic 2: Fund Code

Slide 10

Financials ChartFields

| | | | | | | | | |
|---------|-------------|------------|---------------|----------------|---------|----------------|--------------------|------------------|
| Account | FUND | Department | Major Purpose | Operating Unit | Program | Funding Source | Special Initiative | Project Activity |
|---------|-------------|------------|---------------|----------------|---------|----------------|--------------------|------------------|

- ❖ CUNY-wide values
- ❖ 2 characters
- ❖ REQUIRED

- ❖ Used to track spending restrictions and designations
- ❖ Categorize CUNY net assets for external reporting
- ❖ Designates tax levy, non-tax levy and appropriated non-tax levy funding

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The Fund Chartfield defines the type of funding received from a City, State or other entity or activity. Fund is used to segregate resources (money) into categories to identify sources and uses of City and State funds.

Fund is a two-character Chartfield and is required for all transactions. A single list of values will be shared across CUNY and maintained by Central Office.

Fund allows CUNY to demonstrate compliance with legal requirements and answer questions such as:

- Were the funds used as instructed?
- Has fund use been properly documented?

Below is an example of the Fund Code ChartField and how it is used in CUNYfirst:

Restricted would be used for Scholarships identified in the Funding Source.

Unrestricted would generally be tax levy.

Slide 11


Financials ChartFields

FUND

| | Fund | Description |
|--|------|------------------------------------|
| | 10 | Unrestricted Tax Levy |
| | 11 | Unrestricted Approp NT Levy |
| | 12 | Unrestricted Non-Tax Levy |
| | 13 | Quasi Endowment Unrestricted |
| | 20 | Restricted Expendable Tax Levy |
| | 21 | Restricted Expend Appr NT Tax Levy |
| | 22 | Restricted Expendable NT Levy |
| | 23 | Term Endowment |
| | 24 | Quasi Endowment Restricted |
| | 25 | Temporarily Restr (FASB only) |
| | 30 | Loan |
| | 40 | Restr Non-Expend (GASB endow) |
| | 41 | Permanently Restr (FASB only) |
| | 50 | Invested in Capital Assets-Net |
| | 60 | Agency Fund |

Example:

- ❖ **Restricted** may be used for Scholarships identified in the Funding Source
- ❖ **Unrestricted** would generally be tax levy



Sample listing – College values may vary

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Fund designates tax levy, non-tax levy and appropriated non-tax levy funding and is used to track spending restrictions and designations. Fund is also used to categorize CUNY net assets for external reporting.

Fund values include:

| Fund | Description |
|-------------|--------------------------------|
| 10 | Unrestricted Tax Levy |
| 11 | Unrestricted Approp NT Levy |
| 12 | Unrestricted Non-Tax Levy |
| 13 | Quasi Endowment Unrestricted |
| 20 | Restricted Expendable Tax Levy |
| 21 | Restricted Expend Appr NT Levy |
| 22 | Restricted Expendable NT Levy |
| 23 | Term Endowment |
| 24 | Quasi Endowment Restricted |
| 25 | Temporarily Restr (FASB only) |
| 30 | Loan |
| 40 | Restr Non-Expend (GASB endow) |
| 41 | Permanently Restr (FASB only) |
| 50 | Invested in Capital Assets-Net |
| 60 | Agency Fund |

Topic 3: Department

Slide 12

Financials ChartFields

| | | | | | | | | |
|---------|------|-------------------|---------------|----------------|---------|----------------|--------------------|------------------|
| Account | Fund | DEPARTMENT | Major Purpose | Operating Unit | Program | Funding Source | Special Initiative | Project Activity |
|---------|------|-------------------|---------------|----------------|---------|----------------|--------------------|------------------|

- ❖ CUNY-wide values
- ❖ 5 characters
- ❖ REQUIRED

- ❖ Institutional academic or administrative unit

❖ Requirements:

- ❖ Ongoing business purpose
- ❖ Established budget and identifiable fiscal responsibility
- ❖ Positioned employees and occupies space (generally)

14

All college department values have been standardized in CUNYfirst. Although department values in CUNYfirst are not the same as in the legacy systems, departments have been defined to meet the needs of all colleges. Based on the requirements for Department in CUNYfirst, what were called departments in legacy systems has been redefined.

Legacy = Department

CUNYfirst = ACCOUNT

A CUNYfirst Department is an institutional academic or administrative unit that manages Budgets and Expenditures. Departments in CUNYfirst must meet the following requirements:

- Have an on-going business purpose
- Have an established budget and identifiable fiscal responsibility
- Have positioned employees and occupies space (generally)
- Allow for non-tax levy and Research Foundation activities

Below is an example of the Department ChartField and how it is used in CUNYfirst:

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Financials ChartFields

DEPARTMENT

| | Department | Description |
|--|------------|----------------------------------|
| | 10006 | Accounting and Information Sys |
| | 10188 | Linguistics and Commun Disorders |
| | 10263 | Research and Graduate Studies |
| | 60053 | Center, Magner Career Dev |
| | 60105 | Institute, Biomedical Engineer |
| | 65002 | ACE Vocational |
| | 65114 | A.P.E.X. |
| | 70004 | Academic Affairs Archives |
| | 75015 | Auxiliary Services |
| | 80011 | Alumni Affairs Operations |
| | 80138 | Electrical Shop Operations |
| | 80241 | Pension & Welfare Benefits Ofc |
| | 80279 | Systems Management |
| | 80379 | Residence Life |
| | 9xxxx | Budgetary Only |

Example:

- ❖ Library would be a Department
- ❖ CUNY Legacy
Library Book = Account
- ❖ CUNYfirst
Library = Department
Book = Account

Sample Listing – College values may vary

15

Facilities would be a Department.

Rent would not be a department, since Rent is an expense account included with the Facilities Department for the transaction.

Department is a five-character required field with values shared across CUNY. All values will be maintained by Central Office and new departments will be added as necessary.

The Department ChartField will be a shared across **all** CUNYfirst applications which are Financials, HR and Campus Solutions. During system design, the needs of all applications were incorporated.

Below are Department Sample Values:

| Department | Description |
|-------------------|--------------------------------|
| 10006 | Accounting & Information Sys |
| 10188 | Linguistics & Commun Disorders |
| 10263 | Research and Graduate Studies |
| 60053 | Center, Magner Career Dev |
| 60105 | Institute, Biomedical Engineer |
| 65002 | ACE Vocational |
| 65114 | A.P.E.X. |
| 70004 | Academic Affairs Archives |
| 75015 | Auxillary Services |
| 80011 | Alumni Affairs Operations |
| 80138 | Electrical Shop Operations |
| 80241 | Pension & Welfare Benefits Ofc |
| 80279 | Systems Management |
| 80379 | Residence Life |
| 9xxxx | Budgetary Only |

Topic 4: Major Purpose Code

Slide 14

Financials ChartFields

| | | | | | | | | |
|---------|------|------------|----------------------|----------------|---------|----------------|--------------------|------------------|
| Account | Fund | Department | MAJOR PURPOSE | Operating Unit | Program | Funding Source | Special Initiative | Project Activity |
|---------|------|------------|----------------------|----------------|---------|----------------|--------------------|------------------|

- ❖ CUNY-wide values
- ❖ 3 characters
- ❖ REQUIRED – with Expenditure Accounts

- ❖ Represent NACUBO reporting requirements
- ❖ Track college-wide purposes and activities
- ❖ Drives year-end reporting

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Major Purpose has been defined by CUNY to meet requirements dictated by the City and State. Since CUNY records expenditures, but does not pay bills or people directly; Major Purpose values have been developed by the Budget Office track these expenditures and meet NACUBO (National Association of College and University Business Officers) reporting requirements.

Major Purpose is a two-character field and is required with all Expense Accounts. A single list of values will be maintained by Central Office and shared across CUNY. Major Purpose tracks university or college-wide activities and drives year-end reporting.

Slide 15

Financials ChartFields

MAJOR PURPOSE

- ❖ Set by the Budget Office to track expenditures
- ❖ Requirements by the State or City largely dictate these codes

| Major Purpose | Description |
|---------------|------------------------|
| 100 | Instruction |
| 150 | Research |
| 200 | Public Service |
| 250 | Academic Support |
| 251 | Library |
| 301 | SEEK |
| 302 | College Discovery |
| 351 | Central Administration |
| 352 | Information Services |
| 354 | Security Initiative |
| 403 | Utilities |
| 500 | Auxiliary Enterprises |
| 600 | Fundraising |

Sample Listing – College values may vary

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Below is a list of Major Purpose values:

| Major Purpose | Description |
|---------------|------------------------|
| 100 | Instruction |
| 150 | Research |
| 200 | Public Service |
| 250 | Academic Support |
| 251 | Library |
| 301 | SEEK |
| 302 | College Discovery |
| 351 | Central Administration |
| 352 | Information Services |
| 354 | Security Initiative |
| 403 | Utilities |
| 500 | Auxiliary Enterprises |
| 600 | Fundraising |

Topic 5: Operating Unit

Slide 16

Financials ChartFields

| | | | | | | | | |
|---------|------|------------|---------------|-----------------------|---------|----------------|--------------------|------------------|
| Account | Fund | Department | Major Purpose | OPERATING UNIT | Program | Funding Source | Special Initiative | Project Activity |
|---------|------|------------|---------------|-----------------------|---------|----------------|--------------------|------------------|

- ❖ CUNY-wide values
- ❖ 4 characters
- ❖ not required

- ❖ Business Unit sub-entities
- ❖ Track ACE, EOCs, IFR and other major activities
- ❖ Enables reporting of business sub entities

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At CUNY, Operating Units are sub-Business Units or sub-entities.

When a CUNY is determining whether or not the use of a Business Unit is appropriate, the question “Does the entity file a tax return?” can be asked.

If the answer is **yes**, establish a Business Unit.

If the answer is **no**, it is likely that an Operating Unit should be established.

Operating Unit is a four-character, optional field. A single list of Operating Unit values will be shared across CUNY.

Operating Units are used for financial reporting purposes and enables reporting on identifiable assets, liabilities, revenues, and expenses.

Operating Units identify such things as a plant, office, physical location, branch, building, store, clinic, geographic location or other major activity.

Below are examples of CUNY Operating Units:

- Adult and Continuing Education
- Equal Opportunity Center (s)
- IFR - Income Fund Reimbursable (s)


Slide 17

Financials ChartFields

Operating Unit

| | Operating Unit | Description |
|--|----------------|--------------------------------|
| | 1000 | Investment Pool |
| | 2001 | Performing Arts |
| | 2003 | Center for Worker Education |
| | 2007 | Macaulay Honors College |
| | 2009 | Public Safety Training Academy |
| | 3004 | Sophie Davis Biomedical Prgrm |
| | 3008 | IFR Univer Appl Process Ctr |
| | 3018 | IFR Joseph Murphy Institute |
| | 3020 | IFR CUNY Tuition Reimburse |
| | 4001 | Adult and Continuing Education |
| | 4002 | Technology Fees |
| | 4003 | Language Immersion Program |

❖ Used with units needing financial reporting but not meeting requirements for separate Business Units



Sample Listing – College values may vary

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Sample Operating Units:

| Operating Unit | Description |
|----------------|--------------------------------|
| 1000 | Investment Pool |
| 2001 | Performing Arts |
| 2003 | Center for Worker Education |
| 2007 | Macaulay Honors College |
| 2009 | Public Safety Training Academy |
| 3004 | Sophie Davis Biomedical Prgrm |
| 3008 | IFR Univer Appl Process Ctr |
| 3018 | IFR Joseph Murphy Institute |
| 3020 | IFR CUNY Tuition Reimburse |
| 4001 | Adult and Continuing Education |
| 4002 | Technology Fees |
| 4003 | Language Immersion Program |

Topic 6: Special Initiative

Slide 18

Financials ChartFields

| | | | | | | | | |
|---------|------|------------|---------------|----------------|---------|----------------|---------------------------|------------------|
| Account | Fund | Department | Major Purpose | Operating Unit | Program | Funding Source | SPECIAL INITIATIVE | Project Activity |
|---------|------|------------|---------------|----------------|---------|----------------|---------------------------|------------------|

- ❖ CUNY-wide values
- ❖ 3 characters
- ❖ not required

College-specific activities mandated by university management for a designated purpose

- ❖ Inter-departmental activities
- ❖ Used for CUNY-wide initiatives
- ❖ Records revenue and expense transactions with programs

23

The Special Initiative ChartField is defined by the Budget Office as “College-specific activities mandated by the university management for a designated purpose.”

Special Initiative will:

- Be established by the Budget Office; **and**
- Maintained by Central Office

Special Initiatives have been identified as trans-departmental activities. They record revenue and expense transactions associated with Programs.


Special Initiative is a four-character optional field. A single list of values will be shared across CUNY.

Financials ChartFields

Special Initiative

| | Special Initiative | Description |
|---|--|--|
| <p>Example:</p> <ul style="list-style-type: none"> ❖ COMPACT ❖ Legislative Initiatives – CUNY must report how discretionary funds are spent | <p>100</p> <p>101</p> <p>102</p> <p>103</p> <p>104</p> <p>105</p> <p>106</p> <p>107</p> <p>108</p> | <p>Academic Affairs Initiatives</p> <p>ASAP</p> <p>Black Male Initiative</p> <p>City Council Member Items</p> <p>COMPACT</p> <p>CUNYFirst</p> <p>Student Services Initiatives</p> <p>UBIT</p> <p>University Wide Initiatives</p> |

Sample Listing – College values may vary


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Below is a list of CUNY Special Initiatives:

| Special Initiative | Description |
|---------------------------|------------------------------|
| 100 | Academic Affairs Initiatives |
| 101 | ASAP |
| 102 | Black Male Initiative |
| 103 | City Council Member Items |
| 104 | COMPACT |
| 105 | CUNYFirst |
| 106 | Student Services Initiatives |
| 107 | UBIT |
| 108 | University Wide Initiatives |

Topic 7: Project Activity

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Financials ChartFields

| | | | | | | | | |
|---------|------|------------|---------------|----------------|---------|----------------|--------------------|-------------------------|
| Account | Fund | Department | Major Purpose | Operating Unit | Program | Funding Source | Special Initiative | PROJECT ACTIVITY |
|---------|------|------------|---------------|----------------|---------|----------------|--------------------|-------------------------|

- ❖ Identifies transactions associated with a project or grant
- ❖ Supports financial management of Capital and Research Foundation projects
- ❖ Will be used once Project Costing/Grants modules are implemented

- ❖ CUNY-wide values
- ❖ 10 characters
- ❖ not required

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Project Activity will be used for financial management and reporting for projects and grants.

In CUNYfirst, the Research Foundation and Capital Projects will be identified by the Project Activity ChartField once the Project and Grant modules are implemented.

Project Activity is a 10-character optional field that is shared across CUNY. All values will be maintained by the Central Office.

Currently, since this ChartField is **not being used**, there are no defined values.

Chapter 3: College Specific ChartFields

OVERVIEW

In this chapter, the user will be introduced to the specific attributes of the CUNYfirst ChartFields that are designated as college-specific. The user will also gain an understanding of the transactions that will be applicable to the individual ChartField. The user will gain understanding of the purpose of the college-specific ChartFields. Since college needs are unique to a degree, the Program Code and Funding Source will be defined at the Business Unit level for each College.

Topic 1: Program Code

This topic will define the purpose Program Code ChartField.

Topic 2: Funding Source

This topic will define the purpose of the Funding Source ChartField.

At the conclusion of this chapter, the user will be able to identify the college – specific ChartField values. Users will be able to role of the college – specific ChartFields within CUNYfirst in transaction creation and maintenance.

Topic 1: Program Code

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Financials ChartFields

| | | | | | | | | |
|---------|------|------------|---------------|----------------|----------------|----------------|--------------------|------------------|
| Account | Fund | Department | Major Purpose | Operating Unit | PROGRAM | Funding Source | Special Initiative | Project Activity |
|---------|------|------------|---------------|----------------|----------------|----------------|--------------------|------------------|

- ❖ College-specific values
- ❖ 5 characters
- ❖ not required

- ❖ Identification of Student Clubs, ACE programs and sub-departments
- ❖ Allows for reporting and segregating of expenditures by program
- ❖ Each college has its own list of values

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The Program ChartField will be used to support the identification of the following at CUNY:

- Student Clubs
- Adult and Continuing Education Programs
- Sub-departments

The Program Code ChartField will allow for reporting and segregating revenue and expenses by program.

Colleges have some control over the Program Code ChartField. Each College may define values to meet student, faculty and staff needs; and, track and report against these values.

Program Code is a five-character optional field. Each college defines its own Program values, **but** all values are maintained by Central Office.

Business Units may have identical program numbers, but each program is unique.

For example:

- BKL01 – 10064 = Brooklyn College Retirees
- JJC01 – 10064 = Flora NWAPA Club

Programs are primarily used with expense accounts. Programs that span the University have been defined to enable uniform tracking and reporting. The CUNY-wide Program range is 80000 – 89999.


Note: Programs are not Departments. All departments should exist in the Department Table.

Financials ChartFields

PROGRAM

| | Bus Unit | Program Code | Description |
|--|--------------|--------------|--------------------------------|
| <ul style="list-style-type: none"> ❖ All 8xxxx Program codes are shared with Central Office to enable more robust reporting ❖ Programs are not Departments ❖ All Departments should exist in the Department Table | HOS01 | 10019 | English Club |
| | JJC01 | 10027 | Caribbean Club |
| | BKL01 | 10064 | Brooklyn College Retirees |
| | JJC01 | 10064 | Flora NWAPA Club |
| | KCC01 | 10064 | Mu Alpha Theta |
| | BKL01 | 10200 | Italian American Student Movem |
| | BMC01 | 10200 | Young organized UN group |
| | QNS01 | 10200 | Percussion Ensemble |
| | CSI03 | 20051 | Latin American Student Assoc. |
| | CSI02 | 30005 | Food Cart |
| | xxx01 | 8xxxx | CUNY-Wide Programs |
| | xxx01 | 80004 | Fed Natl Sci and Acad Grant 4 |
| | xxx01 | 80024 | CD Fees |
| | xxx01 | 80043 | Teacher Academy Fees |

Sample Listing – College values may vary


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Program values include:

| Business Unit | Program Code | Description |
|---------------|--------------|--------------------------------|
| HOS01 | 10019 | English Club |
| JJC01 | 10027 | Caribbean Club |
| BKL01 | 10064 | Brooklyn College Retirees |
| JJC01 | 10064 | Flora NWAPA Club |
| KCC01 | 10064 | Mu Alpha Theta |
| BKL01 | 10200 | Italian American Student Movem |
| BMC01 | 10200 | Young organized UN group |
| QNS01 | 10200 | Percussion Ensemble |
| CSI03 | 20051 | Latin American Student Assoc. |
| CSI02 | 30005 | Food Cart |
| xxx01 | 8xxxx | CUNY-Wide Programs |
| xxx01 | 80004 | Fed Natl Sci & Acad Grant 4 |
| xxx01 | 80024 | CD Fees |
| xxx01 | 80043 | Teacher Academy Fees |

Topic 2: Funding Source

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Financials ChartFields

| | | | | | | | | |
|---------|------|------------|---------------|----------------|---------|-----------------------|--------------------|------------------|
| Account | Fund | Department | Major Purpose | Operating Unit | Program | FUNDING SOURCE | Special Initiative | Project Activity |
|---------|------|------------|---------------|----------------|---------|-----------------------|--------------------|------------------|

- ❖ College-specific values
- ❖ 6 characters
- ❖ not required

- ❖ Revenue earned from education/operating programs and sponsored projects
- ❖ Donor contributions, scholarships, loans or endowment income
- ❖ Requires separate budgeting, finance management and/or reporting

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The Funding Source ChartField has been defined by CUNY to monitor revenue earned from from the following:

- Education/operating programs; **and**,
- Sponsored projects

Each Funding Source requires separate budgeting, finance management and/or reporting.

Funding Sources include, but are not limited to:

- Donor contributions
- Scholarships
- Loans, and
- Endowment income

Funding Source is a six-character optional field. Each college defines its own Funding Source values, but all values are maintained by Central Office. Business Units may have identical funding source numbers, but each funding source is unique.

Below is an example of Funding Source:

- CSI01 – 100186 = Katherine Zades Memorial
- LEH01 – 100186 = Psi Chi

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Financials ChartFields

Funding Source

| | Bus Unit | Funding Source | Description |
|--|-----------------|----------------------------|--------------------------------|
| <p>❖ All 801xxx Funding Sources are shared with Central Office to enable more robust reporting</p> <p>Example:</p> <p>❖ College-Specific: Walter Zozulin Memorial Award</p> <p>❖ CUNY-wide: PELL Grants and TAP</p> | BCC01 | 100055 | Alumni Association |
| | LAW01 | 100055 | Alumni Donations |
| | CSI01 | 100186 | Katherine Zades Memorial |
| | LEH01 | 100186 | Psi Chi |
| | NYT01 | 100186 | Wall Street Communic |
| | QCC01 | 100186 | Walter Zozulin Mem. Award |
| | GRD01 | 216034 | Gender and Society |
| | KCC01 | 500205 | Cont. Ed./Community Relations |
| | GRD01 | 611611 | Starer Composition Award Endow |
| | xxx01 | 8xxxxx | CUNY-wide Programs |
| xxx01 | 801001 | Federal Pell Grant | |
| xxx01 | 801014 | Tuition Assistance Program | |
| xxx01 | 801029 | High Five Scholarship | |

Sample Listing – College values may vary

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Funding Sources are primarily used with revenue accounts. Funding Sources that span the University have been defined to enable uniform tracking and reporting.

CUNY-wide Funding Source range is 800000 – 899999.
 For example:

- College-Specific: **Walter Zozulin Memorial Award**
- CUNY-wide: **PELL Grants and TAP**

Sample Values for Funding Source are below:

| Set ID | Funding Source | Description |
|---------------|-----------------------|----------------------------------|
| BCC01 | 100055 | Alumni Association |
| LAW01 | 100055 | Alumni Donations |
| CSI01 | 100186 | Katherine Zades Memorial |
| HTR01 | 100186 | Dean of VP Student Affairs St |
| LEH01 | 100186 | Psi Chi |
| NYT01 | 100186 | Wall Street Communic |
| QCC01 | 100186 | Walter Zozulin Mem. Award |
| HTR01 | 100700 | William B. Reiner Memorial Aw |
| GRD01 | 216034 | Gender and Society |
| KCC01 | 500205 | Cont. Ed./Community Relations |
| GRD01 | 611611 | Starer Composition Award Endow |
| xxx01 | 801xxx | Institution-Wide Programs |
| xxx01 | 801001 | Federal Pell Grant |
| xxx01 | 801014 | Tuition Assistance Program |
| xxx01 | 801029 | High Five Scholarship |

Notes Page

Chapter 4: CUNY Legacy to CUNYfirst

OVERVIEW

In this chapter, the user will briefly review the definition and purpose of the ChartFields and the ChartField Structure. Understanding the purpose of the ChartFields will enhance the user's knowledge of how the ChartFields will be used within the application. The user will also be introduced to the Chart of Accounts Crosswalk and understand its applicability in CUNYfirst. This chapter will also provide the user with an overview of the translation of CUNY Legacy ChartFields to CUNYfirst ChartFields.

Topic 1: ChartField Structure Review

Users will review the purpose of the various ChartFields within CUNYfirst.

Topic 2: Chart Of Accounts Crosswalk

At the conclusion of this chapter, the user will be able to understand the relationship between the CUNY Legacy ChartFields/FAS Structure and the CUNYfirst ChartFields.

Topic 1: ChartField Structure Review

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Chartfields Review

BUSINESS UNIT

CUNY-wide ChartFields

| | | | | | | | | |
|---------|------|------------|---------------|----------------|---------|----------------|--------------------|------------------|
| Account | Fund | Department | Major Purpose | Operating Unit | Program | Funding Source | Special Initiative | Project Activity |
|---------|------|------------|---------------|----------------|---------|----------------|--------------------|------------------|

Required ChartFields * College-Specific ChartFields

- ❖ Financial transactions are recorded at the Business Unit level using a combination of ChartFields values
- ❖ Each ChartField performs a specific function
- ❖ Not all ChartFields are necessary for all transactions

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ChartFields enable colleges to segregate and organize transactional and budget data. CUNY has identified nine ChartFields in order to help the university and individual colleges meet compliance requirements. The numerous CUNYfirst ChartFields allow for detailed reporting at varying levels.

Although nine ChartFields exist, not all ChartFields are required or appropriate for all transactions. CUNY has identified ChartFields that will be shared across all institutions.

CUNYfirst ChartFields provide the basic structure to segregate and organize transactional and budget data. Each Chartfield has a defined purpose and the combination of ChartFields brings meaning to transactions for both recording and reporting purposes.

Topic 2: Chart of Accounts (COA) Crosswalk

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Chart Of Accounts (COA) Crosswalk

COA Mapping

| | College Code | FAS Structure | Business Unit | Account | Fund Code | Department | Major Purpose Code | Operation Unit | Program | Funding Source | Special Initiatives | Project Activity | ChartField 3 |
|---|--------------|---------------|---------------|---------|-----------|------------|--------------------|----------------|---------|----------------|---------------------|------------------|--------------|
| 1 | 66 | 010000110 | BMC01 | 12263 | 11 | 80045 | | | | | | | |
| 2 | 66 | 010000130 | BMC01 | 14303 | 11 | 80045 | | | | | | | |
| 3 | 66 | 010000220 | BMC01 | 20301 | 11 | 80045 | | | | | | | |
| 4 | 66 | 010000221 | BMC01 | 20304 | 11 | 80045 | | | | | | | |
| 5 | 66 | 010000222 | BMC01 | 20001 | 11 | 80045 | | | | | | | |

The COA Crosswalk table establishes a relationship between the CUNY Legacy ChartField values and new CUNYfirst ChartField values.

The primary purpose of the COA Crosswalk table is to facilitate the loading of external system data using interfaces.

By using the COA Crosswalk, users can look up ChartField coding, both using legacy values and using CUNYfirst values.

The COA Crosswalk displays results in five-row increments due to the volume of data stored in this table.

Specific search criteria can be entered into the table, whether it is College Code/FAS Structure or CUNYfirst Business Unit, Account and Fund, to narrow search results.

Please refer to your ChartField Structure Exercise Booklet for completion of the course exercises.

Slide 27



The slide features a large, bold, black text "EXERCISES" centered on a white background. The slide is framed by a blue vertical bar on the left and a blue horizontal bar at the top. The CUNYfirst logo is visible in the bottom left corner, and the number "35" is in the bottom right corner. The CUNY logo is also visible in the top right corner.

Course Wrap Up & Evaluation

- ❖ Please log on to the following website to complete the course evaluation

http://survey.cuny.edu/surveys/teacher_evaluation_final.htm

Thank you for your participation!

This is the end of the course.

