ChartField Structure

Instructor/User Guide

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Please refer to the ChartField Structure Exercise Booklet
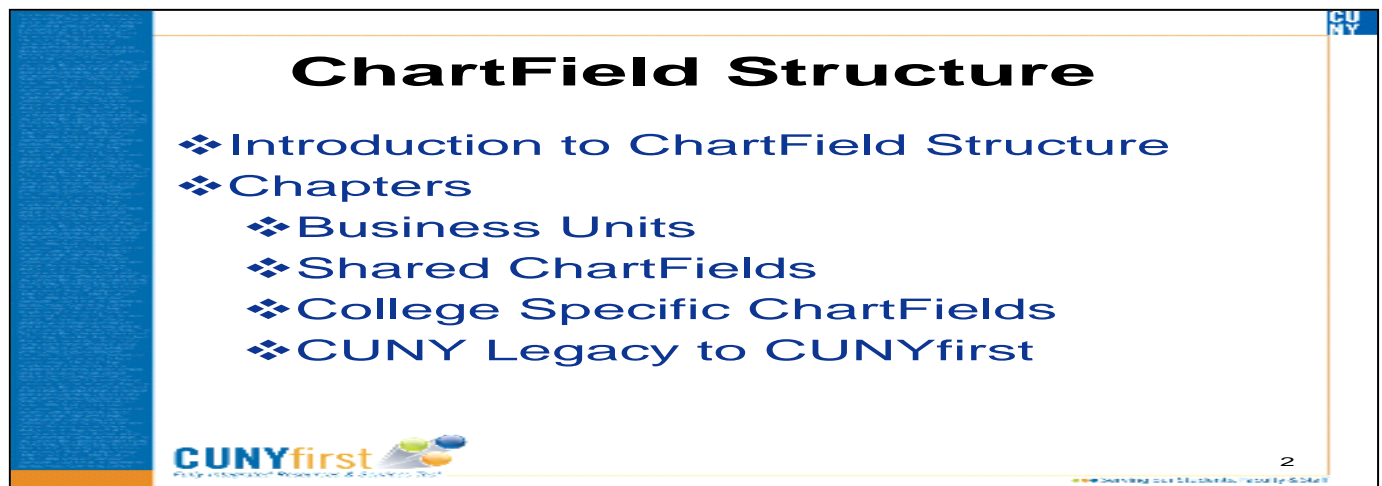
Slide 1

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:

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- 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.

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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 ChartfFields 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 ChartfField 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 ChartfFields are required or appropriate for all transactions. CUNY has identified ChartFields that will be shared across all institutions.

There are four system required ChartfFields 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

BUSINESS UNIT

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

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.

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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.

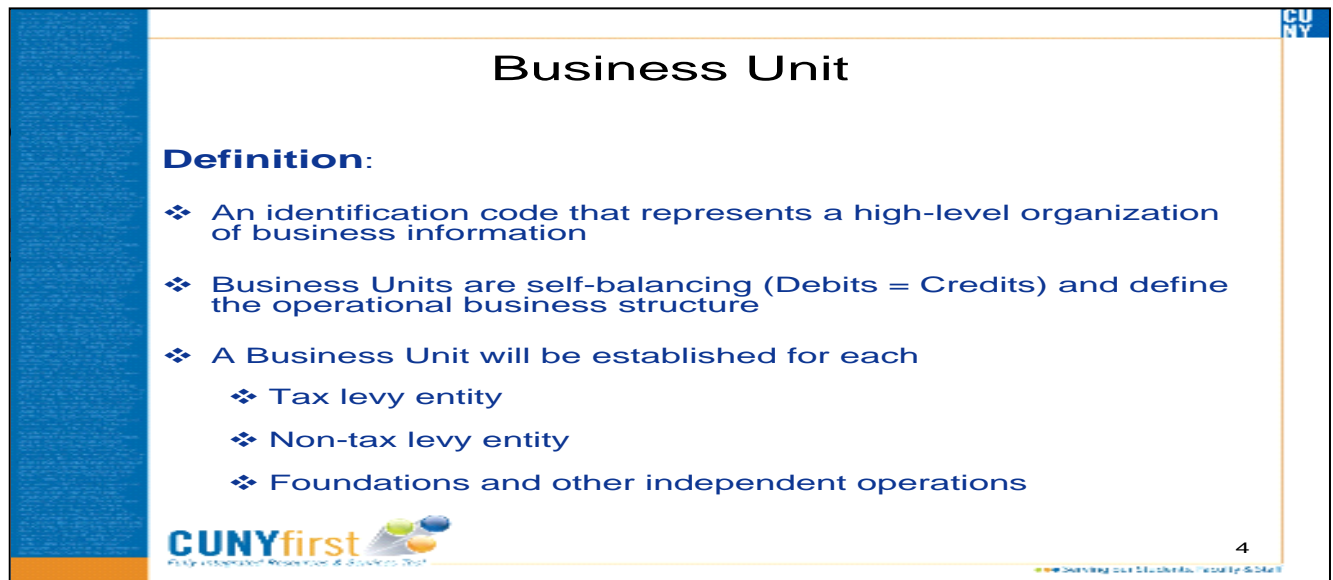Topic 1:   Business Unit

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

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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 in **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

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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.	

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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

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Chapter 2: Shared ChartFields

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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.

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**
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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.

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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**

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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.

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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**

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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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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**

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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.

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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

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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)

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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

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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.

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Financials ChartFields

Special Initiative

Example:

❖ COMPACT

❖ Legislative Initiatives – CUNY must report how discretionary funds are spent

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

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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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.

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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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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.

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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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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 Souce:

- CSI01 – 100186 = Katherine Zades Memorial

- LEH01 – 100186 = Psi Chi

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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

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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 uses 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 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 ChartfFields 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 ChartfFields brings meaning to transactions for both recording and reporting purposes.

Topic 2: **Chart of Accounts (COA) Crosswalk**

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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.

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

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EXERCISES

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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.

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