



**FI\$Cal**

*Financial Information System for California*

# FI\$Cal Solution Walkthrough (SWT): General Ledger

July 2016 Departmental Release

# Agenda

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- Solution Walkthrough Objectives
- Accounting Solution Overview
- General Ledger Processes
  - Enter and Process Journals
  - Process Allocations
  - Financial Statements
  - Maintain COA
  - Commitment Control
  - Technology Considerations
- Session Recap
- Q&A Session



# SWT Objectives

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The Solution Walkthroughs will provide:

- An overview of the business processes, including key terms and functionalities
- A demonstration of the FI\$Cal solution
- “To-Be” business processes

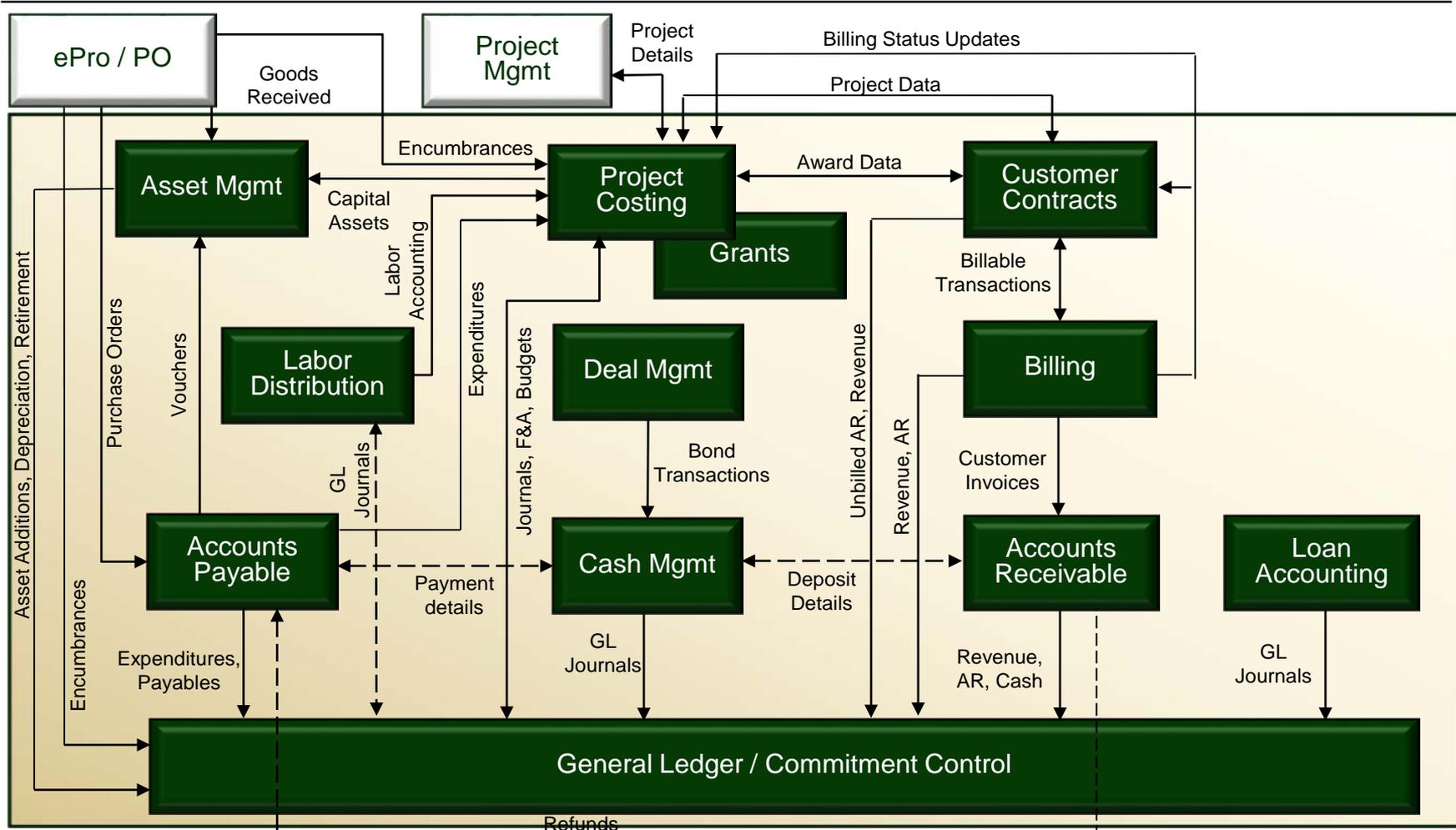


# FI\$Cal Accounting Modules

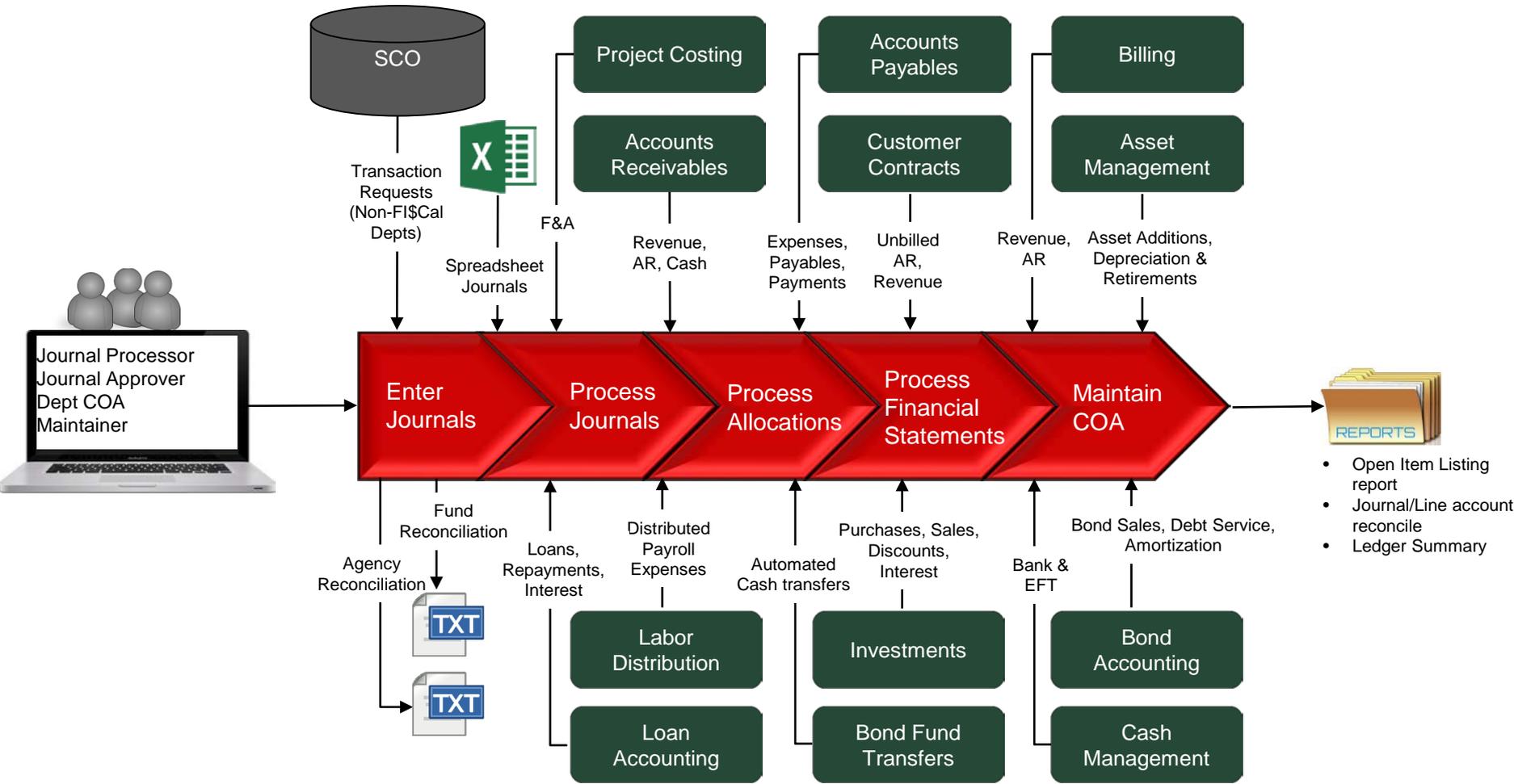
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- **Purchasing (PO)** – encumbrances
- **Accounts Payable (AP)** – expenditures
- **Accounts Receivable (AR)** and **Billing (BI)** – revenues and cash receipts
- **Cash Management (CM)** – transfers between bank accounts
- **Project Costing (PC)** – accumulates Project related transactions, creates entries to reclassify Project related expenditures (“Funds Distribution”) and to record project related revenue
- **Asset Management (AM)** – asset capitalization, depreciation and retirement entries (Accrual Adjustments ledger)
- **General Ledger (GL)** – adjustments, manual accruals, summarization of entries originating in other modules

# Accounting Solution



# General Ledger



# FI\$Cal's General Ledger Benefits

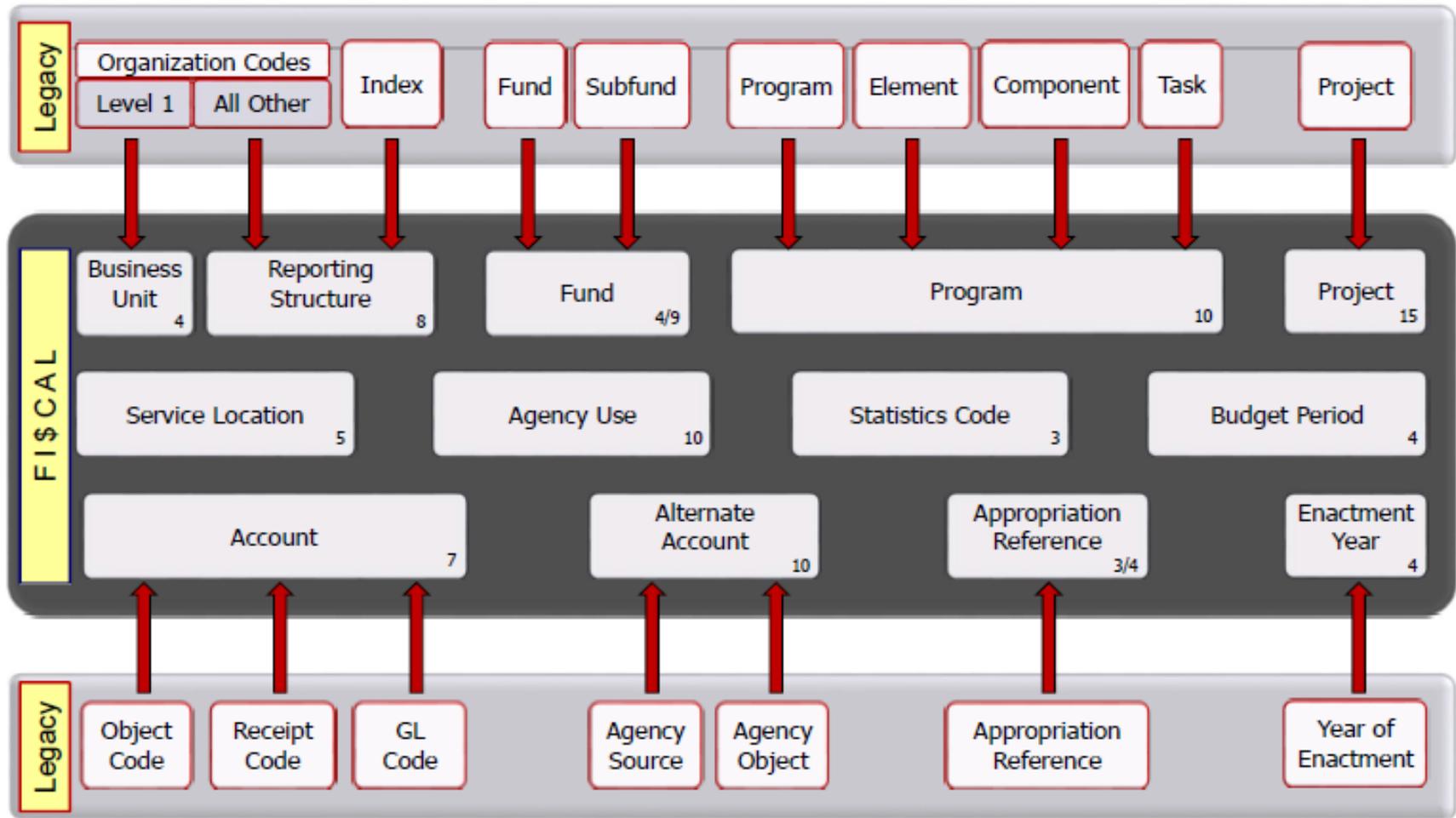
- General Ledger balances will be maintained under multiple bases of accounting:
  - Modified Accrual (primary)
  - Cash
  - Full Accrual
  - Budgetary Legal
- GL Journals are subject to SCO approval after the STO/SCO Release (between appropriations or funds).
- Automated cost allocation functionality
- Commitment Control allows robust Budget to Actual reporting.
- Chart of Account values allows for department reporting flexibility.
- Month End Close/Year End Close processes documented and developed for department use.



# Key Terms

Term	Definition
<b>Chart of Accounts (COA)</b>	A collection of one or more types of codes used to classify financial and budgetary transactions.
<b>ChartField</b>	A PeopleSoft term representing a single type of accounting classification code (fund, etc.).
<b>ChartField Value</b>	A single value for a ChartField. For example, 1234 could be a valid ChartField Value for the Fund ChartField.

# ChartField / UCM Cross-Reference



# Account

FI\$Cal usage	FI\$Cal Accounts will merge the existing GL Code, Receipt Code and Object Code concepts into a single coding element.																	
Length	Financial & Statistical Accounts – 7 digits Budgetary Accounts – 1 to 7 digits (shorter values are rollups)																	
Numbering	<table border="1"> <thead> <tr> <th><u>First Digit</u></th> <th><u>Account Type</u></th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Assets</td> </tr> <tr> <td>2</td> <td>Liabilities</td> </tr> <tr> <td>3</td> <td>Fund Balance</td> </tr> <tr> <td>4</td> <td>Revenues / Reimbursements</td> </tr> <tr> <td>5</td> <td>Expenses</td> </tr> <tr> <td>6</td> <td>Transfers</td> </tr> <tr> <td>9</td> <td>Statistical</td> </tr> </tbody> </table>	<u>First Digit</u>	<u>Account Type</u>	1	Assets	2	Liabilities	3	Fund Balance	4	Revenues / Reimbursements	5	Expenses	6	Transfers	9	Statistical	
<u>First Digit</u>	<u>Account Type</u>																	
1	Assets																	
2	Liabilities																	
3	Fund Balance																	
4	Revenues / Reimbursements																	
5	Expenses																	
6	Transfers																	
9	Statistical																	
Maintenance	Centralized																	
Required	On all entries																	
Values available	All																	

# Program Cost Accounts (PCAs)

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- PCAs will not exist in FI\$Cal.
  - The UCM codes represented by PCAs will be ChartFields.
    - Programs
    - Funds
    - Appropriation References
  - When PCAs are used to provide a lower level of detail within a Program, departments can define Program Subtasks to provide the same capability.
- FI\$Cal features to ease the transition from PCAs:
  - **SpeedTypes** (GL & AR) – predefined ChartField strings (one string per SpeedType)
  - **SpeedCharts** (PO & AP) – predefined ChartField strings (one or more strings per SpeedChart)

# Enter and Process Journals Overview

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- The Enter and Process Journals business process includes all activities related to the entry, validation, approval and posting of General Ledger journals.
  
- Departments may choose to require online approvals of their journals by departmental managers.
  - SCO will continue to approve journals for FI\$Cal departments in the SCO system using the current transaction request process.
  - Journals must pass the Journal Edit and Budget Check processes before being eligible for approval and posting.

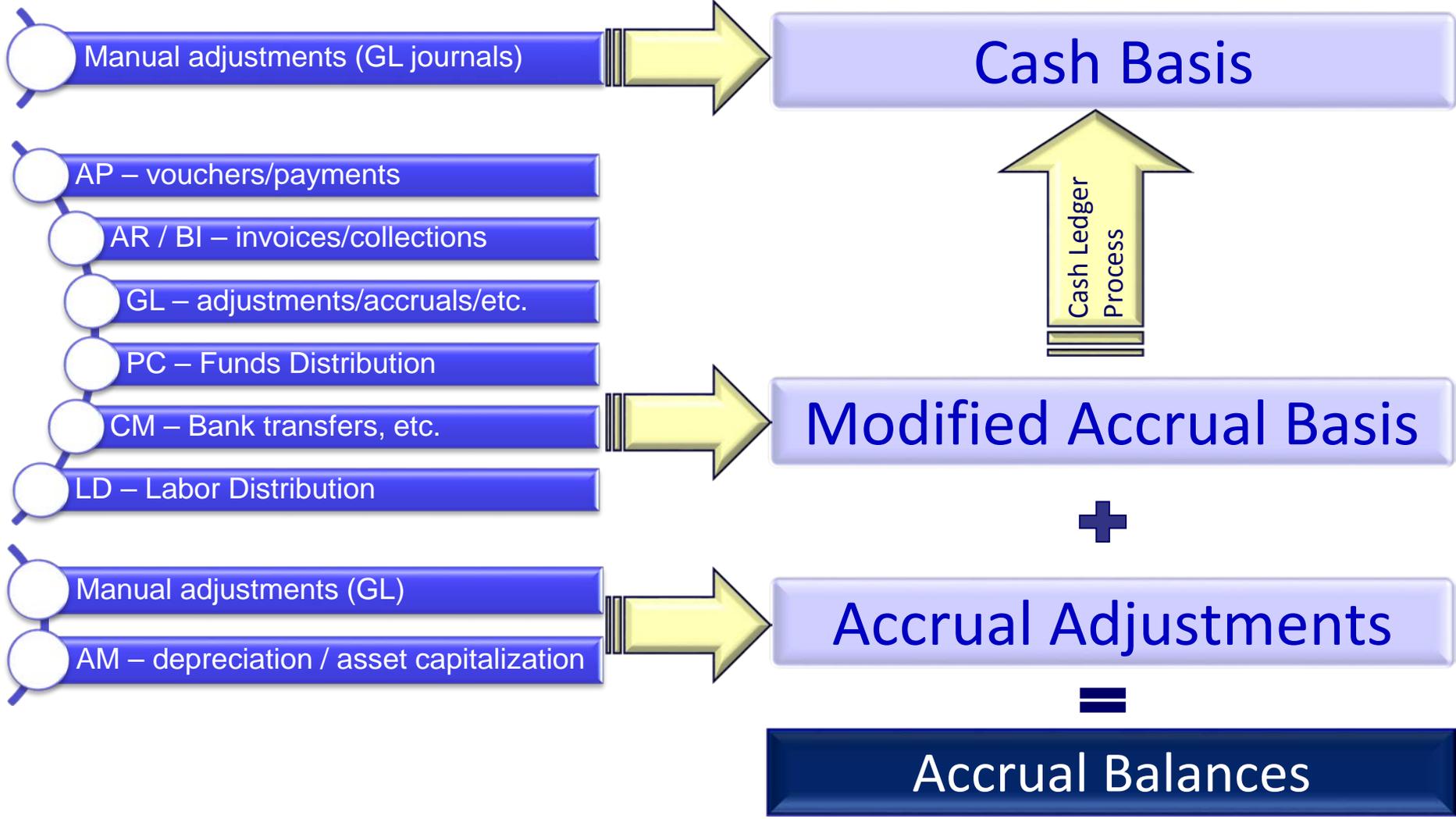
# Journals Key Terms

Term	Definition
<b>Subsystem Journal Entry</b>	Accounting entries from FI\$Cal subsystems (AP, AR, LD, PC, CM, AM) are summarized and posted in the General Ledger as journals.
<b>Manual Journal Entry</b>	Journals entered online. These are typically used for adjustments, error corrections and manual accruals.
<b>Spreadsheet Journal Entry</b>	Journals created via a user initiated upload process using a Microsoft Excel-based template.
<b>General Ledger Business Unit</b>	An organizational unit with a balanced set of books. A GL Business Unit will be defined for each Org Code to which appropriations are made.

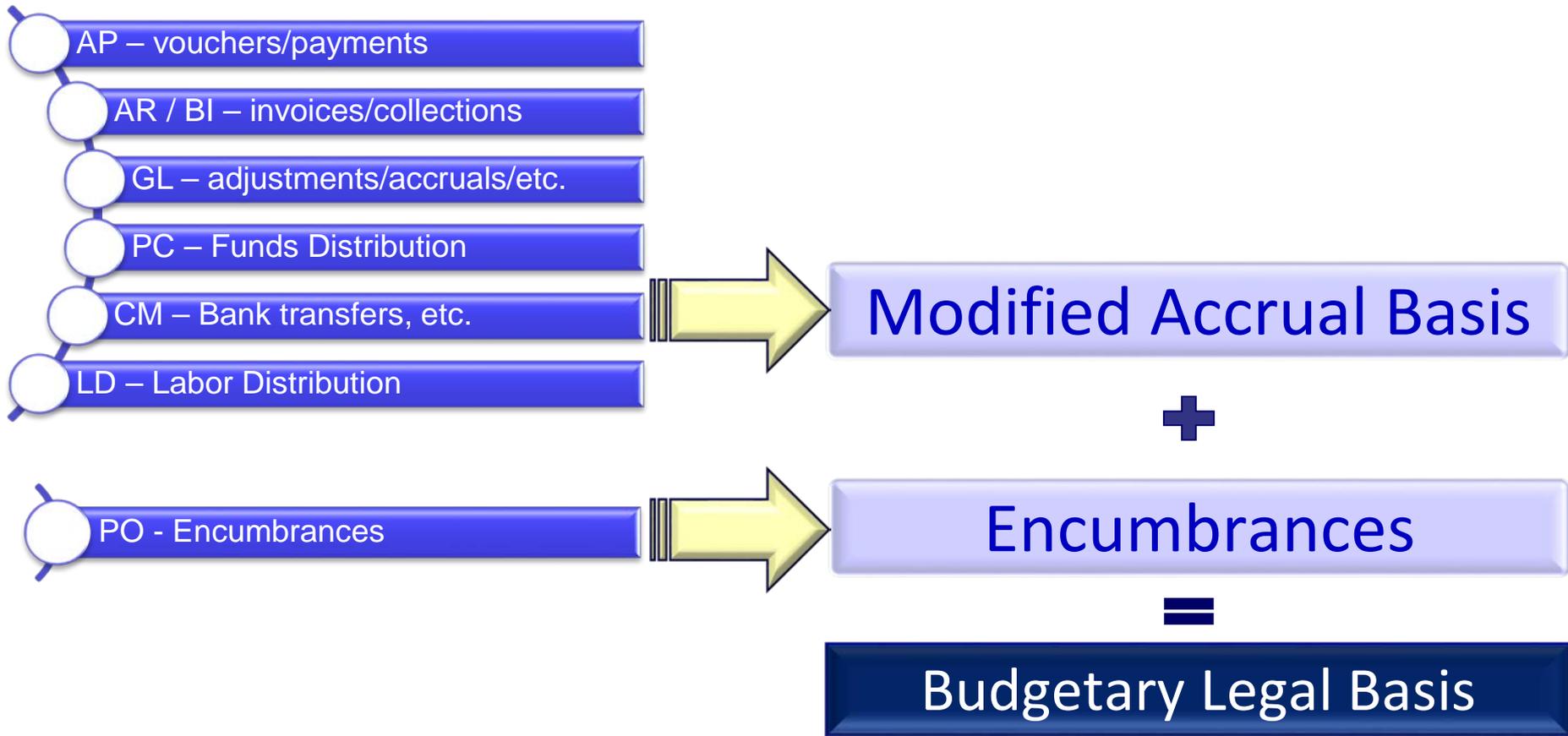
# Journals Key Terms

Term	Definition
<b>ChartField</b>	An accounting classification code (Fund, Program, etc.). Similar in usage to existing UCM codes.
<b>ChartField Combination</b>	The combination ChartField <i>values</i> present in a single accounting entry or in a ledger. For example, Org 0820, Fund 0001 and Program 1234.
<b>Journal Edit Process</b>	A background process that validates GL journals for conditions such as invalid ChartField values, closed accounting periods and unbalanced entries.
<b>Budget Check Process</b>	A background process that validates GL journals for budgetary compliance, i.e. spending authority.
<b>Journal Post Process</b>	A background process that updates a ledger with amounts from a valid, approved journal.

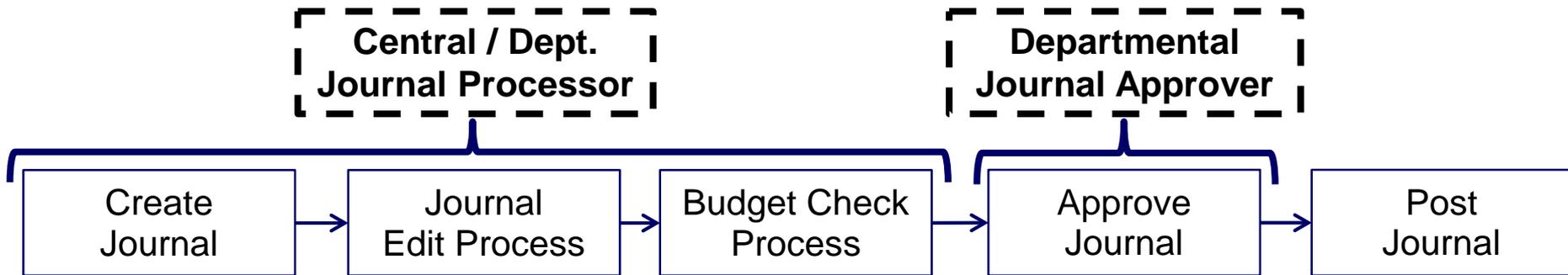
**Transaction Sources** | **Ledgers**



Transaction Sources	Ledgers
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# Enter and Process Journals



## Key Points

- Posted journals update ledger totals.
- Journals must pass the Journal Edit and Budget Check processes to be eligible for approval and posting.
- Departments decide if their journals require approval to post.
- SCO will be involved in journal approval in Wave 3 and later.

# Allocations Overview

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- The Allocations process creates GL journals to reclassify (allocate) *ledger balances* based on user-specified rules.
- Similar to CALSTARS' cost allocation functionality.
- Monthly or year-to-date amounts can be allocated.
  - When allocating year to date amounts, journals can be configured to auto reverse.
- Departments can define their allocations requirements.
- There are no statewide allocations until Wave 3.
- The FI\$Cal Service Center will maintain allocation configuration, but departments run the Allocations process.
- Departments maintain the ChartField trees commonly used by allocations.

# Allocations Key Terms

Term	Definition
<b>Allocations</b>	An automated process that creates General Ledger journals to reclassify (allocate) ledger amounts based on user-specified rules.
<b>Allocation Type</b>	Defines an allocation's <i>calculation method</i> (copy, prorata, arithmetic, fixed percentage, fixed amount).
<b>Allocation Pool</b>	The <i>amount to be allocated</i> , typically balances from a ledger although other data sources can be used.
<b>Allocation Basis</b>	The rules that determine how a pool is allocated. For example, if rent costs (the pool) are to be allocated to units or divisions on the basis of their office space occupied, those units' square footage used would be the allocation's <i>basis</i> .

# Allocations Key Terms

Term	Definition
<b>Allocation Target</b>	The ChartField combination(s) to which a pool is to be allocated. For example, when allocating administrative costs, the target is often the program(s) benefiting from those administrative services. This is typically a debit entry for an expenditure allocation.
<b>Allocation Offset</b>	The ChartField combination(s) to which an allocation is balanced, or offset. This is typically a credit entry for an expenditure allocation.
<b>SpeedTypes</b>	Shortcut codes used in GL and AR to populate an accounting string on a transaction.

# Allocation Types

## ■ Copy

- Copies Pool amounts to the Target and Offset, optionally with percentage changes.
- Example: Reclassify \$400 from one Program to another Program at 100% of original cost.

Component	Account	Program	Amount
Pool	RENT	11001	\$40
	OFFICE SUPPLIES	11001	\$80
	TELEPHONE CHRGS	11001	\$80
	CUSTODIAL CHRGS	11001	\$200
Target	RENT	12001	\$40
	OFFICE SUPPLIES	12001	\$80
	TELEPHONE CHRGS	12001	\$80
	CUSTODIAL CHRGS	12001	\$200

# Allocation Types

## ■ Spread Evenly

- Spreads Pool amounts equally across the specified basis values.
- Example: Allocate rent evenly across multiple Programs.

Component	Account	Program	Amount
Pool	RENT	Clearing Program	\$400
Basis		11001	N/A
		12000	N/A
		13000	N/A
		22001	N/A
Target	RENT	11001	\$100
	RENT	12000	\$100
	RENT	13000	\$100
	RENT	22001	\$100

# Allocation Types

## ■ Allocate on Fixed Basis

- Spreads the Pool across the ChartField values from the Basis, using percentage amounts configured for each basis.
- Example: Allocate \$400 from a central repository to 4 differing programs.

Component	Account	Program	Amount
Pool	RENT	CLEARING	\$400
Basis		11001	10%
		12000	20%
		13000	20%
		22001	50%
Target	RENT	11001	\$40
	RENT	12000	\$80
	RENT	13000	\$80
	RENT	22001	\$200

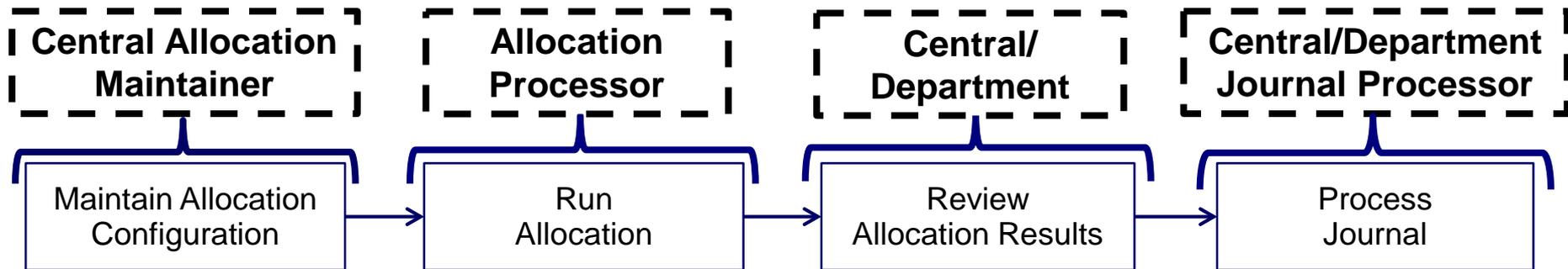
# Allocation Types

## ■ Prorata with Record Basis

- Spreads the Pool across the ChartField values from the Basis, based on each basis' percentage of total.
- Example: Allocate rent across multiple Programs on the basis of each Program's office space square footage occupied.

Component	Account	Program	Amount	Percent
Pool	RENT	CLEARING	\$400	-
Basis	FLOORSPACE	11001	100 SQF	10%
	FLOORSPACE	12000	200 SQF	20%
	FLOORSPACE	13000	200 SQF	20%
	FLOORSPACE	22001	500 SQF	50%
Target	RENT	11001	\$40	10%
	RENT	12000	\$80	20%
	RENT	13000	\$80	20%
	RENT	22001	\$200	50%

# Process Allocations



## Key Points

- Allocations configuration is maintained centrally by the FSC.
- Departments execute their allocations whenever needed – FSC involvement is not required.

# Financial Statements Overview

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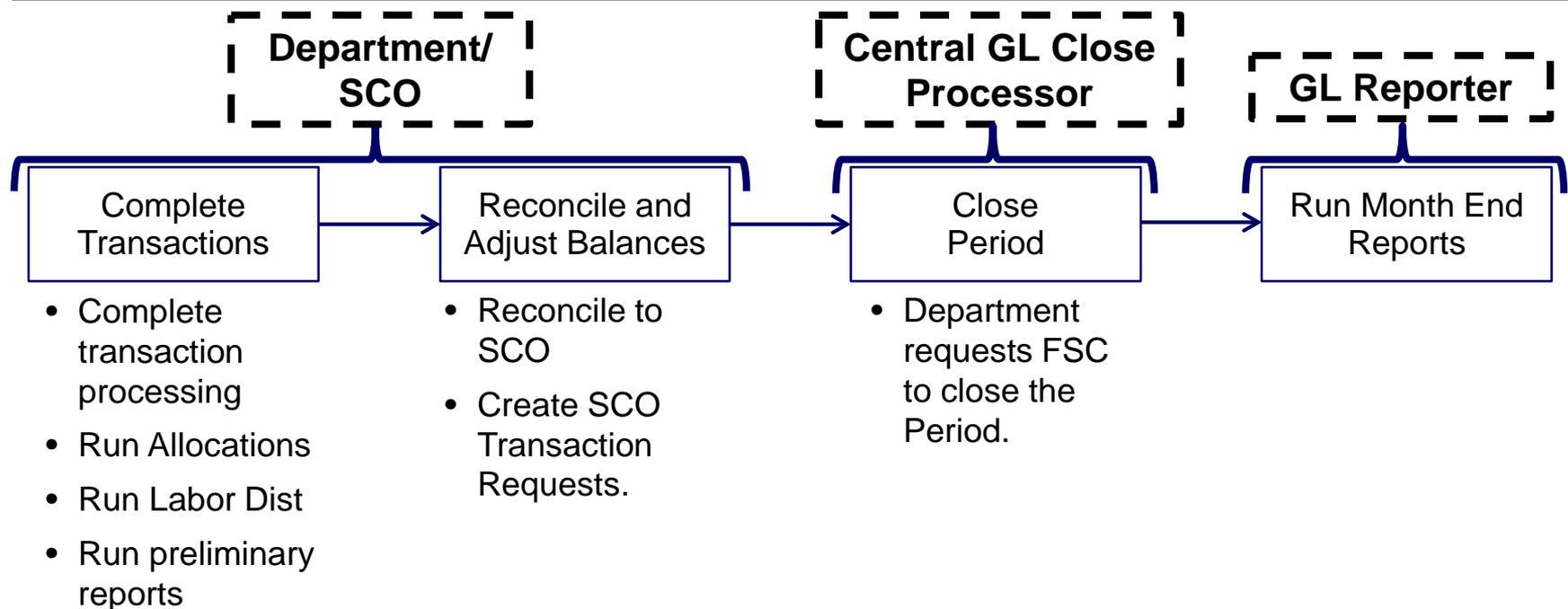
- Budgetary/Legal basis and CAFR reports will be created from FI\$Cal post SCO/STO Release in July 2017.
- The SCO will be responsible for:
  - Opening and closing accounting periods monthly
  - Executing the General Ledger Year-End Close and Budget Year-End Close processes at the end of each fiscal year



# Financial Statements Key Terms

Term	Definition
<b>Period Close</b>	A process that opens and/or closes accounting periods (months), thereby allowing or preventing entries from being recorded in them. Closing entries are not generated.
<b>General Ledger Year-End Close</b>	A process that generates closing entries for nominal Accounts and rolls forward opening balances for real Accounts.
<b>Budget Year-End Close</b>	A process that generates budget ledger entries that: <ol style="list-style-type: none"> <li>1) Revert spending authority for expiring budgets and,</li> <li>2) Roll forward into the next Budget Period (year) remaining spending authority for open budgets</li> </ol>

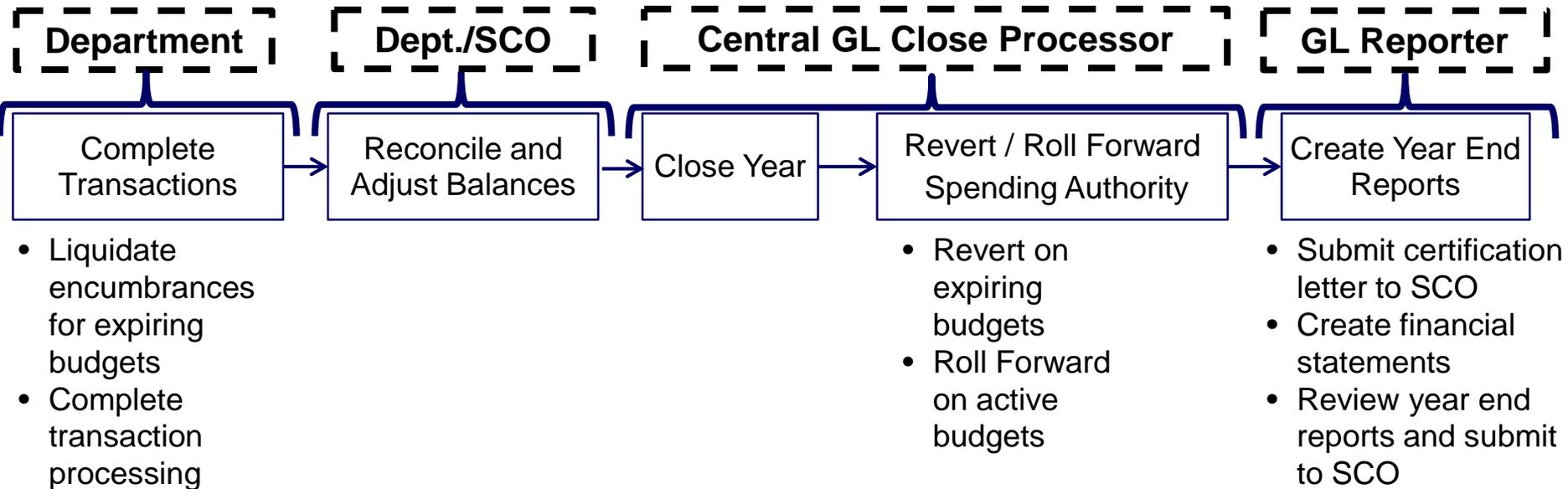
# Period Close



## Key Points

- Journals may not be posted to closed periods.
- Any journals pending posting when their target accounting period closes must either be deleted or posted to the next open accounting period.
- Closing a period does not remove its transactions from the system.

# Year End Close (GL & Budget)



## Key Points

- Year end GL adjustments are recorded in an adjustment period (“Period 13”) to distinguish them from standard monthly transactions or adjustments.
- Year end accrual journals can be configured to automatically reverse in the first period of the following fiscal year

# Define Chartfield Values in FI\$Cal

[Favorites](#) > [Main Menu](#) > [Set Up Financials/Supply Chain](#) > [Common Definitions](#) > [Design ChartFields](#) > [Define Values](#)
[Home](#)



## Reporting Structure

**SetID:** 0820      **Reporting Structure:** 08201234

Effective Date Find | View All    First ◀ 1 of 1 ▶ Last

<b>*Effective Date:</b>	04/16/2014 <input type="button" value="31"/>	<b>Attributes</b>	Long Description <input type="button" value="+"/> <input type="button" value="-"/>
<b>*Status:</b>	Active <input type="button" value="v"/>	<input type="checkbox"/> <b>Budgetary Only</b>	
<b>*Description:</b>	A new Reporting Structure		
<b>*Short Description:</b>	MyFavorite		
<b>Manager ID:</b>	<input type="text"/>	<input type="text" value=""/>	<b>Manager Name:</b>

# Tree Manager in FI\$Cal

**Tree Manager**

**SetID** 0860 **Last Audit** Valid Tree  

**Effective Date** 01/01/1901 **Status** Active
  
**Tree Name** RS\_REPORTING Reporting Structure

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[Save As](#) [Close](#) [Tree Definition](#) [Display Options](#) [Print Format](#) [Export to PDF](#)

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**0860 >08604000**  
[Collapse All](#) | [Expand All](#) [Find](#) 
[First Page](#) ◀ 16 of 157

-  0860 -
  -  [08609000 - 08609500]
  -  08601000 - Board Members/Executive
  -  08602000 - Administration Department
  -  08603000 - External Affairs Department
  -  **08604000 - Legal Department**



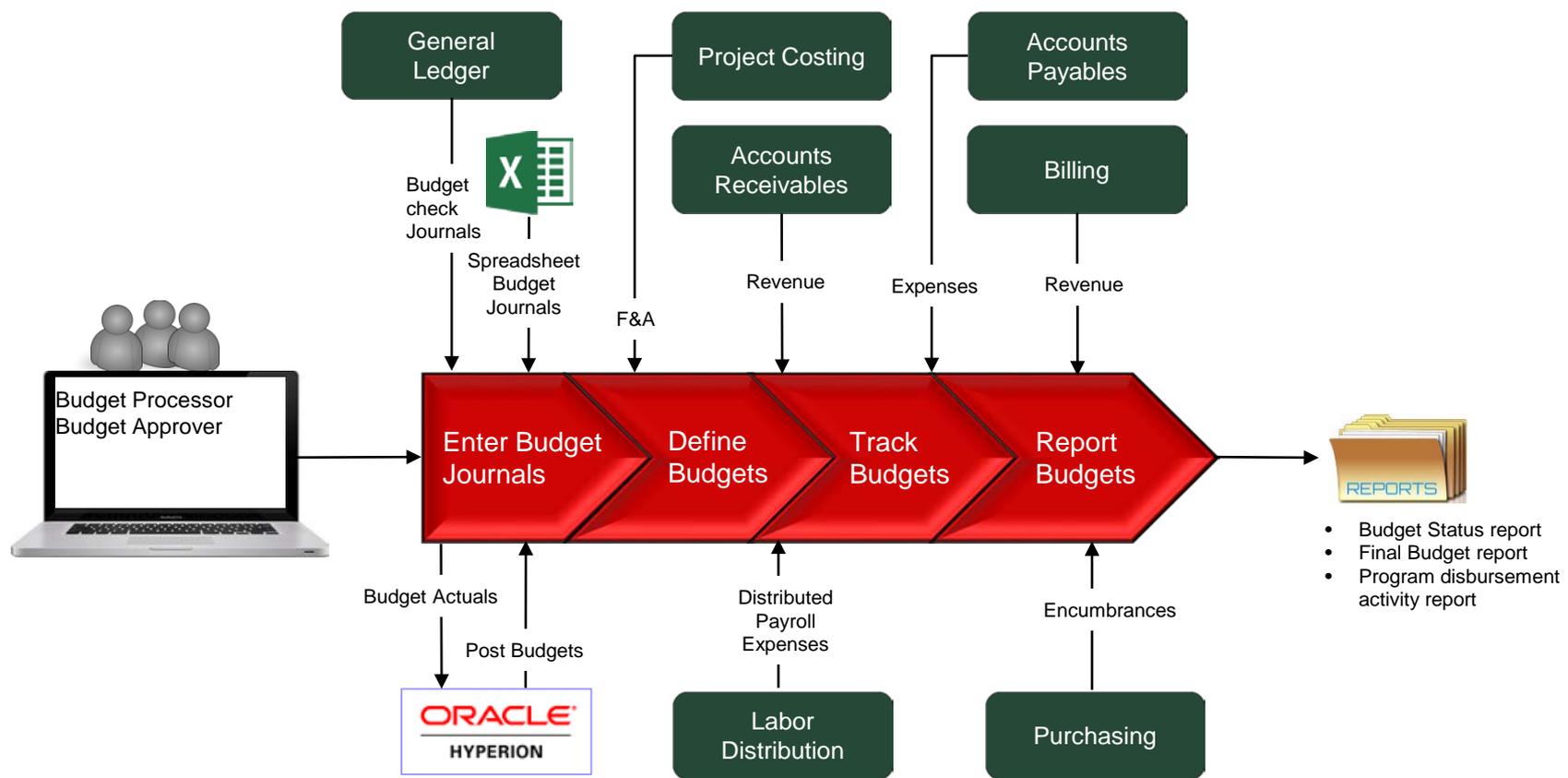







    -  [08604050] - 311-Legal Administration
    -  [08604200] - 311-Tax & Fee Programs Div
    -  [08604800] - 379-Legal (Pro Rata)
    -  08604100 - 311-Appeals Division
    -  08604300 - 311-Litigation Division
    -  08604400 - 311-Settlemt & Txpayer Svc Div
    -  08604500 - 326-Invest. & Spec Ops Branch

# Commitment Control (KK)



# FI\$Cal's Commitment Control Benefits

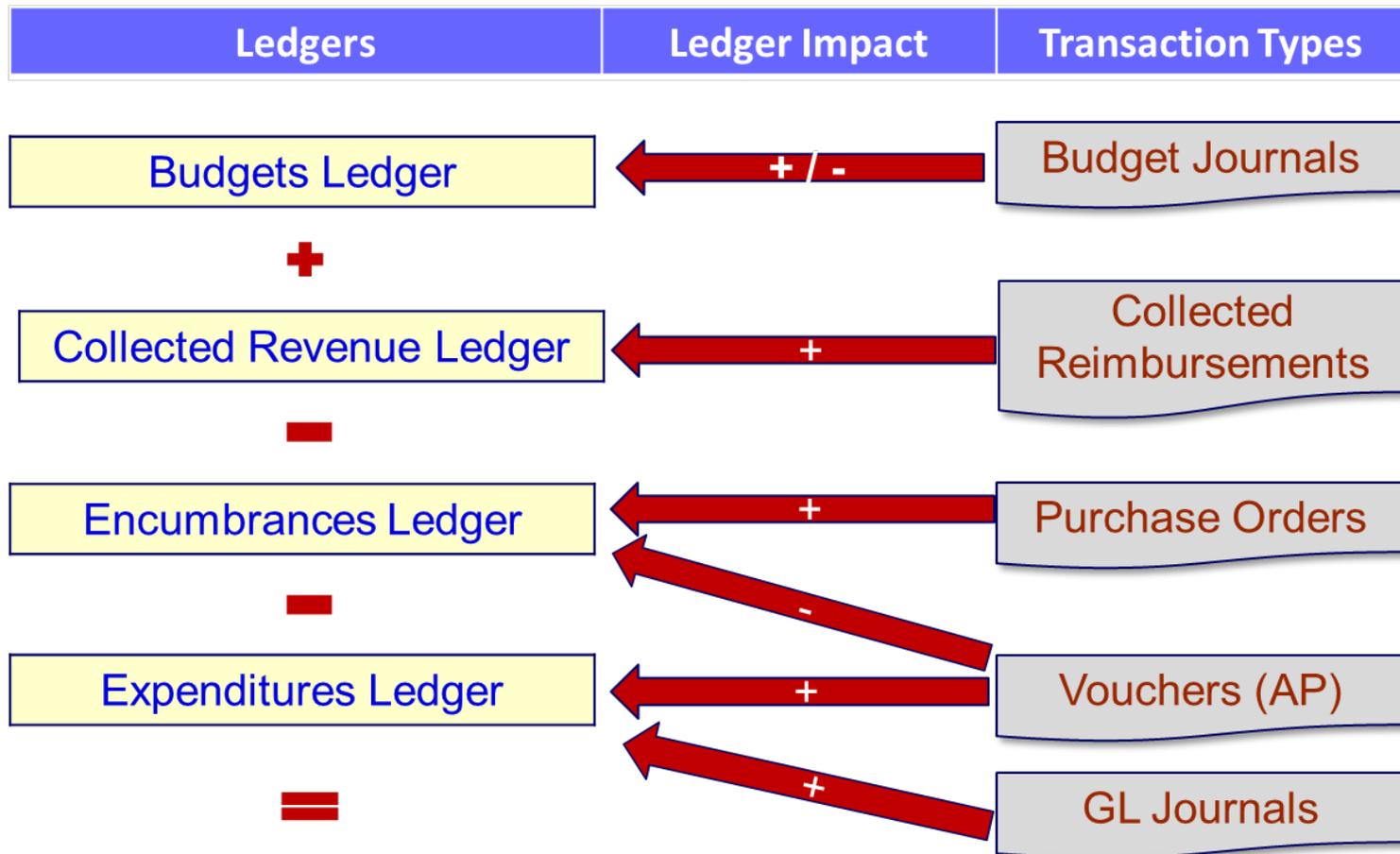
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- Transactions are controlled at appropriation level.
- Departments can breakdown appropriation operating budget amount.
- Track Expenditure and encumbrances against budget amount.
- Real time budget actuals reporting capability.

# Commitment Control Terms

Term	Definition
<b>Commitment Control</b>	PeopleSoft functionality that supports budgetary accounting, enabling the tracking or controlling of expenses against budgets.
<b>Budget Ledger</b>	A ledger that stores amounts from posted budget transactions of a specific type (budget, encumbrance, expense, recognized revenue, collected revenue) for a specific budget (Appropriation, etc.).
<b>Remaining Spending Authority (RSA)</b>	The amount of a budget available for encumbrance or expenditure.
<b>Budget Checking</b>	The PeopleSoft process that validates financial transactions against applicable budgets.

# Commitment Control Ledgers



Remaining Spending Authority (RSA)

# Budgetary Control Options

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Three types of budgetary control (“enforcement”) are available:

- **Control**

- Transactions exceeding Remaining Spending Authority (RSA) for any applicable budget will fail the budget checking process and cannot be posted. No further processing of the transaction can be performed until:

- RSA is increased by recording a budget adjustment or budget transfer, or
- The transaction’s ChartField values are updated so that the transaction affects a different budget, or
- The error is overridden by an authorized user

# Budgetary Control Options (cont.)

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## ■ Track With Budget

- Transactions without an applicable budget fail the budget checking process, regardless of monetary amount.
- Transactions with an applicable budget pass the budget checking process, even if their amounts exceed RSA for the budget.

## ■ Track Without Budget

- All transactions pass the budget checking process, regardless of amount and/or existence of applicable budgets.

# Appropriation Budgets

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- Legislatively authorized spending limits
  - Includes Budget Act, Special Legislation, Continuing and Continuous appropriations
- Highest level expenditure budget in FI\$Cal
- Annual budget period
- Configured as a control budget
- Pre-encumbrances (requisitions) do not reduce RSA

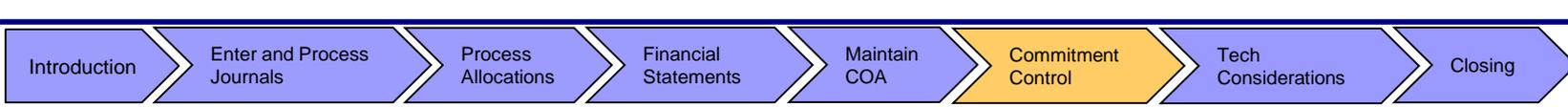
# Associated Revenue Budgets

- Used when certain revenues or reimbursements provide additional spending authority for designated expenditure appropriations.
- Annual budget periods
- Configured as tracking budgets
- Reimbursement budgets
  - The increase in spending authority provided to the related expenditure budget is limited to the budgeted reimbursement amount – additional reimbursements are permitted, but do not increase spending authority.
  - Scheduled to the same Program as the associated expenditure budget.

# Departmental Operating Budgets

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- Departmentally defined budgets used to track or control spending at a more detailed level than the Appropriation budget.
- Can be configured with different Control Options
  - Control (prevents overspending)
  - Track with budget (prevents spending for unbudgeted items, does not prevent overspending for those items)
  - Track without budget (allows spending for unbudgeted items, does not prevent overspending)
- Monthly, quarterly or annual budget periods



# Project Budgets

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- Track or control project related expenditures
  - Capital outlay
  - Grants
  - Other
- Spans the life of a project
- Departmentally defined and maintained by departments
- Integrated with the Project Costing module



# Technology Considerations

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- Interfaces:

- Year-End accrual entries recorded in FI\$Cal will be interfaced into the SCO Fiscal system.
- FI\$Cal will provide a report based on an interface from SCO (“Tab Run”) to aid departments with their monthly SCO reconciliations.
- A Chart of Accounts (COA) Translation process has been developed to translate legacy codes into FI\$Cal ChartField values, and ChartField values into legacy codes.

# Session Recap

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- Key Considerations
- Action Items
- Open Questions

# More Information Can be Found at...

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## FI\$Cal Project Information:

<http://www.fiscal.ca.gov/>

or e-mail the FI\$Cal Project Team at:

[fiscal.cmo@fiscal.ca.gov](mailto:fiscal.cmo@fiscal.ca.gov)

## **Appendix**

Additional information and screenshots for reference

# General Ledger Business Unit

- An organizational unit with a balanced set of books. General Ledger (GL) reports and processes are run by GL Business Unit.

FI\$Cal usage	A GL Business Unit will be defined for each Organization Code to which appropriations are made
Length	4 digits
Numbering	GL Business Units will use the existing Organization Code values
Maintenance	Centralized
Required	On all entries
Values available	Secured by user

# < ChartField Name >

## ■ < ChartField Usage / Purpose >

FI\$Cal usage	An explanation of how a ChartField is being used in FI\$Cal, and how its values will be defined
Length	The length of a ChartField's values ( <i>not the actual field size</i> )
Numbering	The numbering scheme for a ChartField
Maintenance	Who defines new values and updates existing values: <ul style="list-style-type: none"> <li>• <i>Centralized</i> – To be maintained by the FI\$Cal Service Center (FSC)</li> <li>• <i>Departmental</i> – The ChartField will be maintained by departmental staff</li> </ul>
Required	Under what circumstances <i>must</i> the ChartField be used
Values available	What determines the ChartField values available for use when recording a transaction: <ul style="list-style-type: none"> <li>• <i>Secured by User</i> – Available values are based on the user entering the transaction</li> <li>• <i>All</i> – All active values are available</li> <li>• <i>Based on GL Business Unit</i> – Only the values configured for use by the GL Business Unit used on the entry are available, i.e. the values are Business Unit specific</li> </ul>

# Affiliate

- Identifies the Business Unit *counterparty* on a cross-BU (“InterUnit”) entry, i.e. the “other” Business Unit.

Length	4 digits
Numbering	Affiliates will use the existing Organization Code values
Maintenance	Centralized
Required	No
Values available	All valid GL Business Units

# Account

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- Identifies the type of asset, liability, fund balance, receipt, expense, transfer or statistical measurement involved in a transaction.
  - **Financial Accounts** – used to record financial accounting entries or budget entries
  - **Budgetary Accounts** – used only when recording budgets
  - **Statistical Accounts** – used to record non-monetary amounts, i.e. office square footage, staff count, authorized positions, etc.

# Alternate Account

- An Account subclassification, typically used for receipt and expense accounts. Each Alternate Account is linked to one “parent” Account, but an Account can have multiple Alternate Account “children”.

FI\$Cal usage	Usage is at departments' option
Length	10 digits
Numbering	7 digit Financial Account + 3 digit suffix ( <i>each 10 digit value must be unique within its Business Unit</i> )
Maintenance	Departmental
Required	Must be populated on all entries by Business Units (departments) that use this ChartField, but will be populated automatically with a default value when not user entered.
Values available	1) Based on GL Business Unit 2) Based on Account

# Fund

- A fiscal and accounting entity with a balanced set of books.

FI\$Cal usage	FI\$Cal Funds will combine funds and subfunds into a single coding element.
Length	Fund only – 4 digits Fund + Subfund – 9 digits
Numbering	4 digit Fund + 5 digit Subfund Existing Fund values will be used Some Subfund values are unchanged, others are new values
Maintenance	Centralized
Required	On all entries
Values available	Based on GL Business Unit

# Fund Affiliate

- Identifies the Fund counterparty on a cross-Fund (“IntraUnit”) entry, i.e. the “other Fund”.

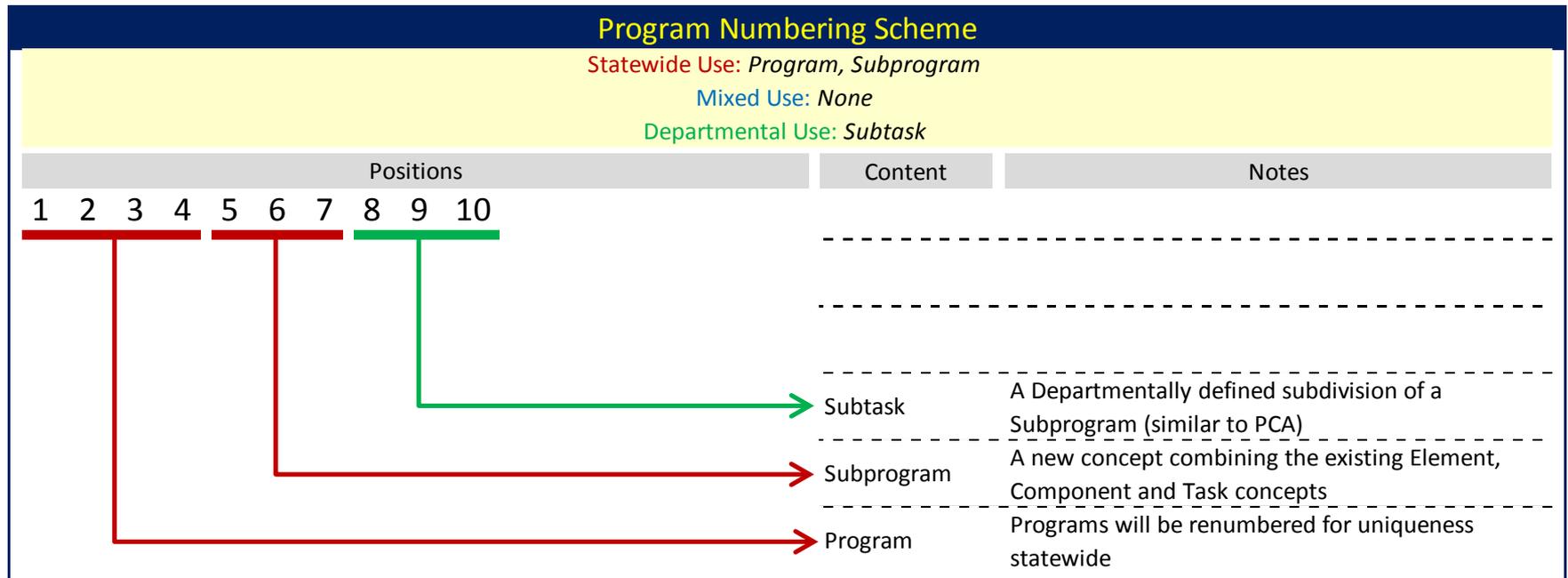
FI\$Cal usage	FI\$Cal Funds will combine funds and subfunds into a single coding element.
Length	Fund only – 4 digits Fund + Subfund – 9 digits
Numbering	4 digit Fund + 5 digit Subfund Existing Fund values will be used Some Subfund values are unchanged, others are new values
Maintenance	Centralized
Required	On all entries
Values available	All

# Program

- Identifies the governmental Program associated with an entry, as well as any related Subprogram and/or Subtask.

FI\$Cal usage	<ol style="list-style-type: none"> <li>1) 2 digit Programs are being renumbered as 4 digit values whose values are unique statewide</li> <li>2) Component, Element and Task replaced by 3 digit <i>Subprograms</i></li> <li>3) Introduction of departmentally defined <i>Subtasks</i></li> <li>4) Program and Subprogram values are defined by DOF</li> <li>5) Subtask values are departmentally defined</li> </ol>
Length	4 – 10 digits
Numbering	<i>(see following slide)</i>
Maintenance	<i>Centralized (departments can submit requests for new values using a spreadsheet template provided by FI\$Cal)</i>
Required	On all appropriated expense and reimbursement entries
Values available	Based on GL Business Unit

# Program (cont.)



# Reporting Structure

- Identifies a lower level of the organizational entity associated with a transaction. Similar to the CALSTARS Index Code or the UCM Organization Code at Level 2 and below.

FI\$Cal usage	Optional, at departments' choice
Length	5-8 digits
Maintenance	Departmental
Required	On all appropriated expenses <i>(for departments using this field)</i>
Values available	Based on GL Business Unit



# Appropriation Reference

- Identifies the appropriation and financial control structure of a transaction. It is typically used to maintain uniqueness across multiple appropriations involving the same GL Business Unit and Fund.

Length	3 digits (4 digits in the case of some partial multi-year reappropriations)
Numbering	Values will be grouped into ranges according to appropriation type, i.e. State Operations, etc.
Maintenance	Centralized
Required	On all appropriated expense and reimbursement entries
Values available	All

# Enactment Year

- The year an appropriation was first authorized or enacted. DOF refers to this as Year of Appropriation (YOA).

Length	4 digits
Numbering	4 digit fiscal year, i.e. 2013, 2014, etc.
Maintenance	Centralized
Required	On all appropriated expense entries
Values available	All

# Project

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- Allows for the tracking of, and billing for, costs associated with activities having a finite duration. Projects can span multiple years, involve multiple funding sources, and be charged to by multiple GL Business Units (departments). Use of a Project ID on a transaction triggers the use of other Project related ChartFields:
  - Project Costing Business Unit (PC BU) - required
  - Project Activity – required
  - Project Resource Type (“Source Type”) – optional
  - Project Resource Category (“Category”) – optional
  - Project Resource Subcategory (“Subcategory”) – optional

# Project (cont.)

FI\$Cal usage	Projects will be defined for Capital Outlay projects, federal grants, and for any other cost tracking purposes as determined by departments.
Length	Max of 15 digits
Numbering	By default, Project IDs will be system assigned 15 digit sequential values, although departments can choose their own numbering schemes when desired (excluding Cap Outlay projects).
Maintenance	Departmental
Required	No
Values available	Based on GL Business Unit

# Service Location

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- Identifies the location (county, city, district, region, park, building, etc.) associated with a transaction.

# Service Location (cont.)

FI\$Cal usage	<p>The Service Location ChartField will be preloaded with the following types of locations:</p> <ol style="list-style-type: none"> <li>1) <b>Postal Zip Codes</b></li> <li>2) <b>CA Counties</b></li> <li>3) <b>CA Cities</b></li> <li>4) <b>CA Assembly Districts</b></li> <li>5) <b>CA Senate Districts</b></li> </ol> <p>Departments are free to define their own values, and/or to hide any of the preloaded values.</p>
Length	5 digits
Numbering	<ol style="list-style-type: none"> <li>1) Postal Zip Codes – <i>nnnnn</i></li> <li>2) CA Counties – <i>NTYnn</i></li> <li>3) CA Cities – <i>Cnnnn</i></li> <li>4) CA Assembly Districts – <i>ADnnn</i></li> <li>5) CA Senate Districts – <i>SDnnn</i></li> </ol>
Maintenance	Departmental
Required	No
Values available	Based on GL Business Unit

# Agency Use

- Departments whose transaction classification needs are not fully met by the other ChartFields can use the Agency Use ChartField to further classify their transactions.

FI\$Cal usage	As determined by departments, subject to approval based on business need.
Length	1 – 10 digits
Numbering	Departmentally determined
Maintenance	Departmental
Required	No
Values available	Based on GL Business Unit

# Statistics Code

- Useful for tracking statistical measurements (units) related to a financial transaction. For example, park admissions, number of licenses issued, etc.

Length	3 characters
Numbering	Alphanumeric
Maintenance	Centralized
Required	No
Values available	All

# Statistical Accounts

- Useful for tracking statistical measurements that are unrelated to specific financial transactions. For example, office square footage, FTEs (staff), etc. This is commonly done to support cost allocations and/or special reporting requirements. Entries involving statistical Accounts are usually recorded as General Ledger journals, and are posted to a statistical ledger.

# Statistical Accounts (cont.)

FI\$Cal usage	Statistical measurements that have applicability to several departments will be configured as statewide Statistical Accounts. Statistical measurements that are department specific will be configured as (departmentally maintained) Alternate Accounts associated with a generic departmental use statewide Statistical Account.
Length	7 digits – Statistical Accounts 10 digits – Statistical Alternate Accounts
Numbering	9nnnnnn(nnn)
Maintenance	Centralized
Required	No
Values available	All

# Budget Period

- This field represents the budget fiscal year to which a transaction applies. It is similar to the existing Funding Fiscal Year concept, and is referred to by DOF as Year of Budget (YOB). Although not a ChartField, the Budget Period field has ChartField-like characteristics:
  - *It is recorded on transactions*
  - *It classifies balances in the budget (Commitment Control) ledger*

FI\$Cal usage	The Budget Period field is not entered when recording transactions. Its value is <i>derived</i> from the Budget Date field.
Length	4
Numbering	YYYY
Maintenance	Centralized
Required	N/A (Budget Date is required)
Values available	All

# ChartField Design Summary (cont.)

ChartField Name	Length	Maintained	Required?
Business Unit ✓	4	Centrally	On all entries
Business Unit Affiliate	4	Centrally	No
Account	7	Centrally	On all entries
Alt Account	10	Departmentally	No
Fund ✓	4 (Fund only) 9 (Fund + Subfund)	Centrally	On all entries
Fund Affiliate	4 (Fund only) 9 (Fund + Subfund)	Centrally	No
Program	4 (Program) 7 (Program, Subprogram) 10 (Program, Subprogram, Subtask)	Centrally	On all appropriated expense and reimbursement entries
Reporting Structure	6-8	Departmentally	On all appropriated expense entries <i>(for departments using this field)</i>
Appropriation Reference	3-4	Centrally	On all appropriated expense and reimbursement entries

# ChartField Design Summary (cont.)

ChartField Name	Length	Maintained	Required?
Enactment Year	4	Centrally	On all appropriated expense entries
Project	15 (max)	Departmentally	No
Service Location	5	Departmentally	No
Agency Use	10	Departmentally	No
Statistics Code	3	Centrally	No
Budget Period <i>(not a ChartField)</i>	4	Centrally	N/A

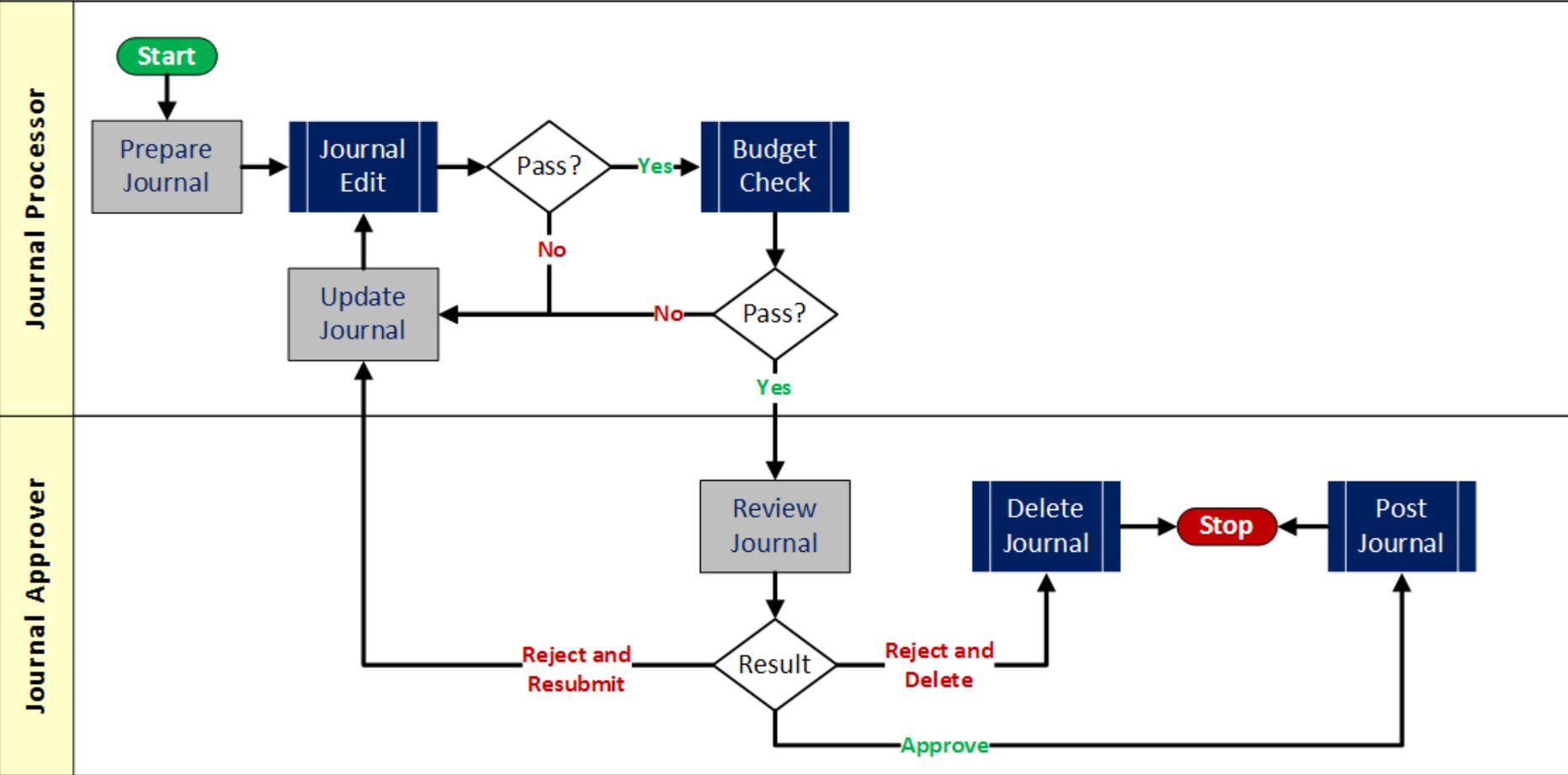
# Journals & Ledgers

Journals					
Journal ID	GL BU	Account	Fund	Program	Amount
ABC1234567	7760	Out of State Travel	1000	1234	5,000
		In State Travel	1000	1234	(5,000)
9552222222	0820	Exhibits	0001	5544	10,000
		Conferences	0001	5544	(10,000)
XYZ9876543	7760	In State Travel	1000	1234	2,000
		Out of State Travel	1000	1234	(2,000)
1500000001	0820	Exhibits	1000	3200	15,000
		Conferences	1000	3200	(15,000)

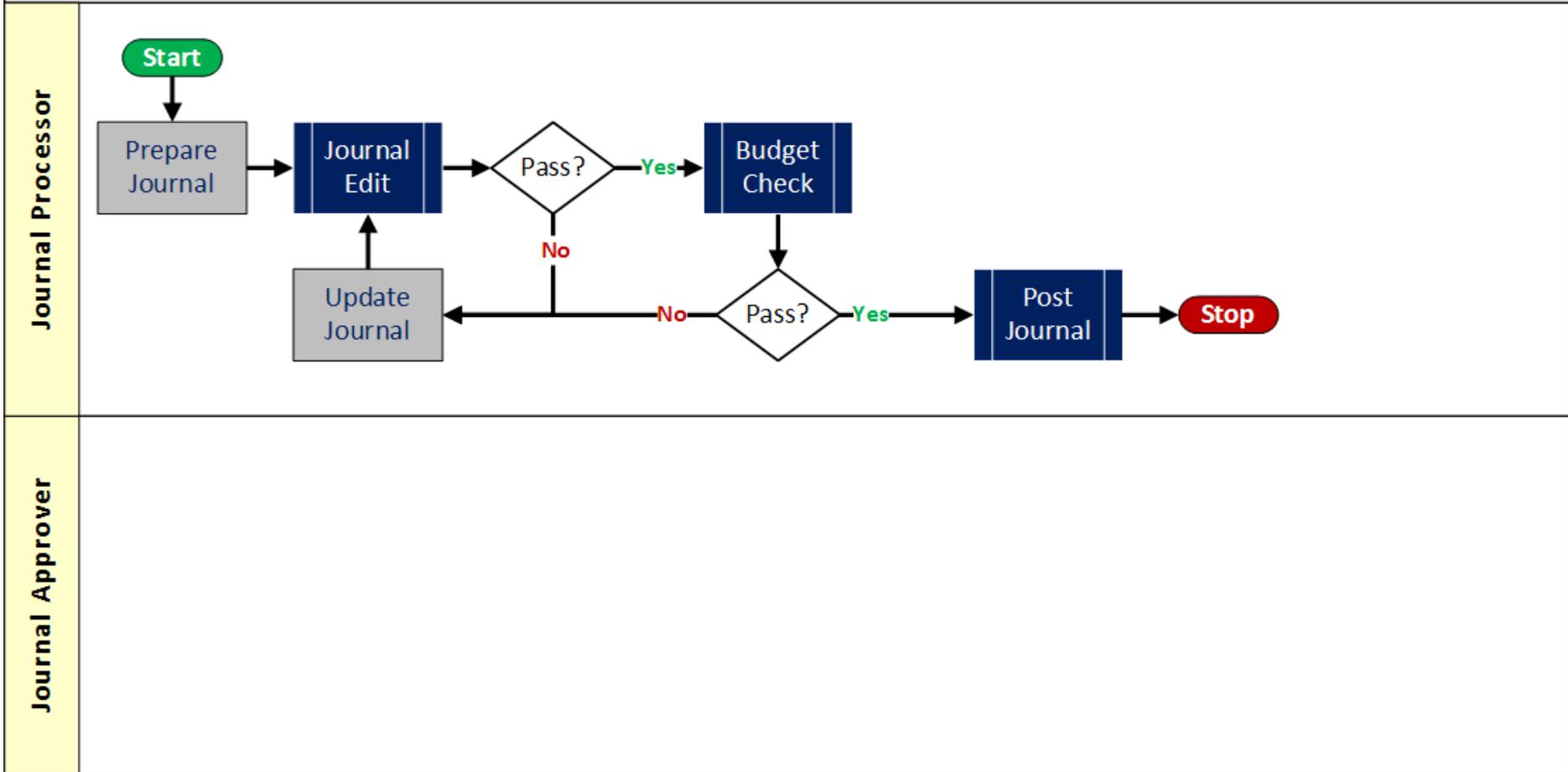
↓ Posting ↓

Ledger					
GL BU	Account	Fund	Program	Amount	
7760	Out of State Travel	1000	1234	3,000	
7760	In State Travel	1000	1234	(3,000)	
0820	Exhibits	0001	5544	10,000	
0820	Conferences	0001	5544	(10,000)	
0820	Exhibits	1000	3200	15,000	
0820	Conferences	1000	3200	(15,000)	

# Enter and Process Manual Journals with Journal Approval



## Enter and Process Manual Journals w/out Journal Approval



# Enter and Process Subsystem Journals

