



One state. One system.

# Chart of Accounts Overview Kick-Off

July 2017 Release Departments



# Key Terms

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

# 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>

# 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. GL Business Units are different than the Business Units used in the subsidiary ledgers, i.e. AP, AR, etc.

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

# 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

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.

# Account (cont.)

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																	

# UCM Account Crosswalk

Acct_Final	UCM_Acct	UCM_Obj_	Comments	UCM Description	Outline_View	Budgetary	Control
		Receipt					
53		300000			. . . 53 - Operating Expense and Equipment	Yes	No
5301		311201			. . . . 5301 - General Expense	Yes	No
5301050		311215			. . . . 5301050 - Advertising	No	No
5301100		311213			. . . . 5301100 - Clerical and Nonprofessional Services	No	No
5301150		311217			. . . . 5301150 - Conferences	No	No
5301200		311205			. . . . 5301200 - Dues and Memberships	No	No
5301250		311204			. . . . 5301250 - Employee Relocation	No	No
5301300		311217	Split out 311217		. . . . 5301300 - Exhibits	No	No
5301350		311207			. . . . 5301350 - Freight and Drayage	No	No
5301400		311238, 661707			. . . . 5301400 - Goods - Other	No	No
5301450		311223			. . . . 5301450 - Library Purchases (excluding UC, CSUC, and Other Educational Institutions)	No	No
5301500		311217	Split out 311217		. . . . 5301500 - Meetings	No	No
		311226	Account removed. Use applicable equipment account	Minor Equipment			
5301620		311227			. . . . 5301620 - Office Equipment - Maintenance	No	No
5301640		311227			. . . . 5301640 - Office Equipment - Rental	No	No
5301660		311227			. . . . 5301660 - Office Equipment - Repairs	No	No
5301700		311206			. . . . 5301700 - Office Supplies - Miscellaneous	No	No
5301750		311225			. . . . 5301750 - Photography Supplies	No	No
5301800		311239			. . . . 5301800 - Services & Rentals - Other	No	No
5301850		311217	Split out 311217		. . . . 5301850 - Shows	No	No
5301900		311223			. . . . 5301900 - Subscriptions	No	No

# 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”

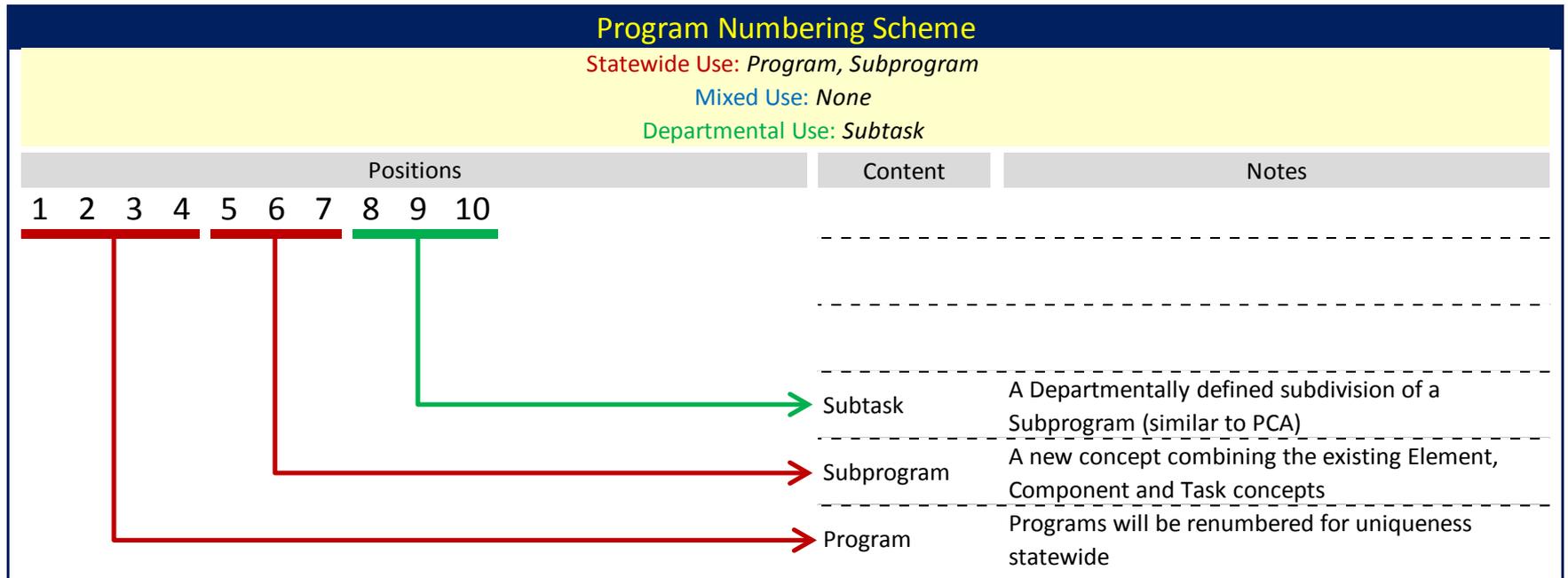
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Maintenance	Centralized
Required	On all entries
Values available	All

# 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.)



# Program Crosswalk

Program Crosswalk (SCO Legacy System and Hyperion)								
Business Unit	Legacy Program	Legacy Element	Legacy Component	Legacy Task	FI\$Cal Program	Long Program Description	Program Description (30-Character limit)	Short Program Description (10-Character Limit)
3100	10				2300	Education	Education	Education
3100	20				2305	Exposition Park Management	Exposition Park Management	Exposition
3100	30				2310	California African American Museum	CA African American Museum	California
3100	90				2315	Capital Outlay	Capital Outlay	Capital Ou
3100	40				9900	Administration - Total	Administration - Total	Administra
3100	40	01			9900100	Administration	Administration	Administra
3100	40	02			9900200	Administration - Distributed	Administration - Distributed	Administra
3100					9910	Revenue Transfers	Revenue Transfers	Revenue Tr
3100					9920	Loan Transfers	Loan Transfers	Loan Trans
3100					9990	Unscheduled Items of Appropriation	Unscheduled Items of Approp	Unschedule

# Program Crosswalk Query

A	B	C	D	E	F	G	H	I	J
Set ID	Field Name	Org Code	Program	Element	Component	Task	ZZ_OLD_VALUE_6	ZZ_OLD	FI\$Cal Program
STATE	Program	3100	10						2300
STATE	Program	3100	10						2300000103
STATE	Program	3100	10						2300000133
STATE	Program	3100	10						2300000140
STATE	Program	3100	20						2305
STATE	Program	3100	20						2305000205
STATE	Program	3100	30						2310
STATE	Program	3100	40						9900
STATE	Program	3100							9910
STATE	Program	3100							9920
STATE	Program	3100							9990
STATE	Program	3100	99					Y	9999
STATE	Program	3100	40	01					9900100
STATE	Program	3100	40	02					9900200

# Reporting Structure

- Identifies the organizational entity associated with a transaction. Similar to the UCM Organization Code at Level 2 and below.

FI\$Cal usage	Optional, at departments' choice
Length	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

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

- 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 transaction with FI\$Cal approval.

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, number of licenses issued, etc.

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

# Statistical Accounts

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

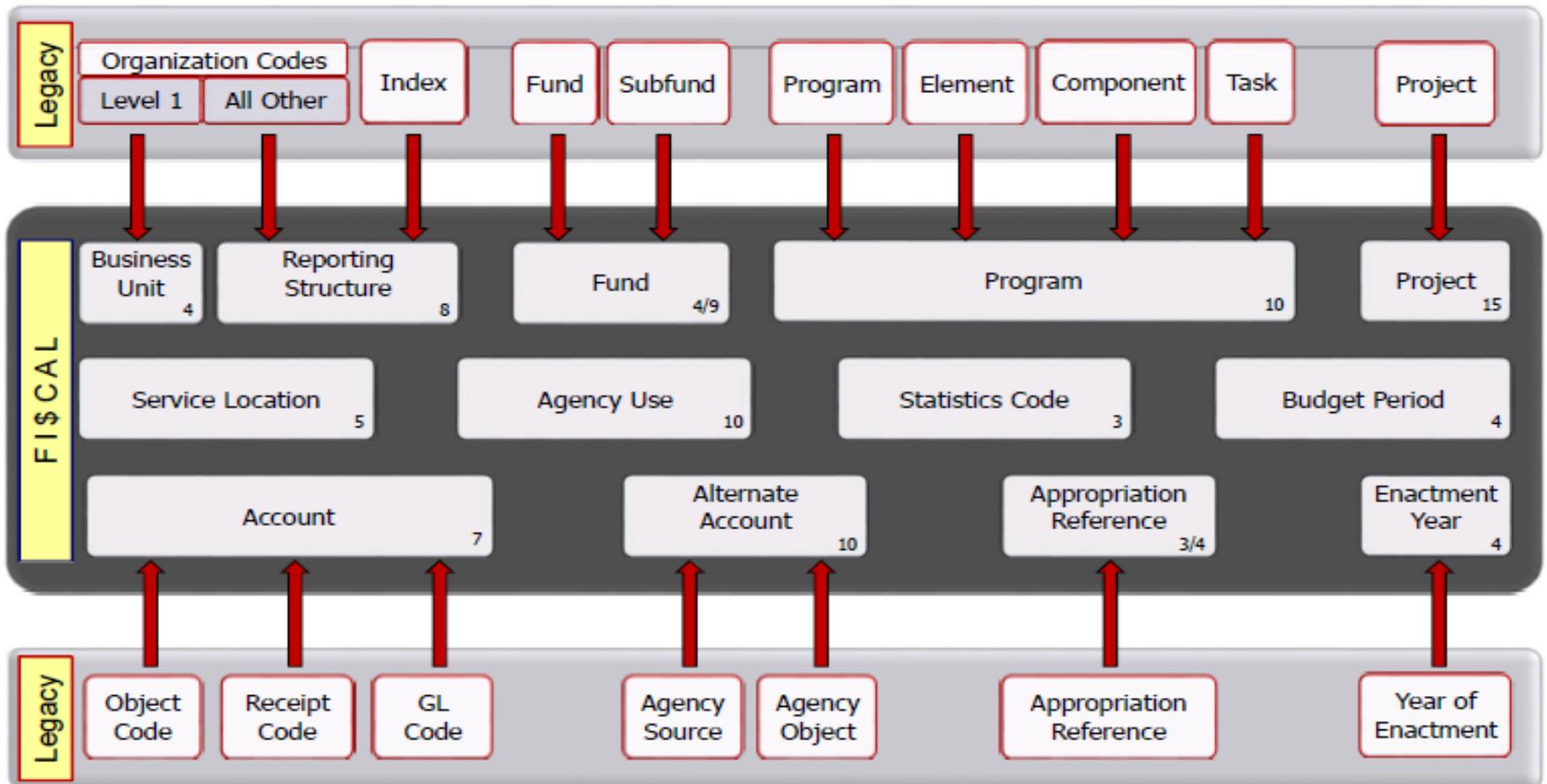
# ChartField Design Summary (1 of 2)

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	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 (2 of 2)

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

# ChartField / UCM Cross-reference



# Program Cost Accounts (PCAs)

- 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.

# Program Cost Accounts (PCAs)

- FI\$Cal features to ease the transition from PCAs
  - **Allocations** – can be used to emulate CALSTARS Fund Split functionality based on Subtasks
  - **SpeedTypes** (GL & AR) – predefined ChartField strings (one string per SpeedType)
  - **SpeedCharts** (PO & AP) – predefined ChartField strings (one or more strings per SpeedChart)

# Coming Up: COA Workshops

- Departments will need to bring the following to the COA workshops
  - Calstars Legacy Tables
    - PCA Table, Index Table, Fund Table, Program Table
  - Chart of Accounts (Non-Calstars Agencies)
- Each Department will be provided their COA workbook after today's Kick-Off. Please bring your COA workbook to your scheduled workshop either on your departmental laptop or encrypted flash drive

## COA Workbook

FISCAL																			Legacy																		
BU	Program	Sub_PGM	Sub_task	30 Character Description	PCA	PGM	Elemen	Comp	Task	AS	FS	Fund	FD	M	Ref	Projec t/ WP	Percent	Budgetary Only (Yes/No)	PCA_Title	Comment																	
3100	2300			Education	10000	10				100	G	0001		001	001		100%	No	Education	Subtask not needed. Can identify using Approp Ref chartfield.																	
3100	2300	000	103	(A) - Base Rental	10300	10				103	G	0001		001	003		100%	No	(A) - Base Rental	Subtask needed.																	
3100	2300	000	133	(B) - Insurance	10330	10				133	G	0001		001	003		100%	No	(B) - Insurance	Subtask needed.																	
3100	2300	000	140	(A) - Education-Base Rental (Fy2015)	10400	10				104	G	0001		001	003		100%	No	(A) - Education-Base Rental (Fy2015)	Subtask needed.																	
3100	2300			(1) Education	16000	10				160	000	0267		001	001		100%	No	(1) Education	Subtask not needed. Can identify using Fund chartfield.																	
3100	2300			Reimbursements	80900	10				809	R	0001		001	001		100%	No	Reimbursements	Reimb coded using the same program values as expenditure program. Can identify using Fund.																	
3100	2300			Reimbursements-Epif Park Manager	81300	10				813	R	0267		001	001		100%	No	Reimbursements-Epif Park Manager	Reimb coded using the same program values as expenditure program. Identify using Fund.																	
3100	2305			Park Manager-Park Ops/Public Safety	15000	20				150	000	0267		001	001		100%	No	Park Manager-Park Ops/Public Safety	Subtask not needed. Can capture using Program																	
3100	2305	000	205	Epif-Pro Rata	20005	20				150	000	0267		001	001		100%	No	Epif-Pro Rata	Subtask needed.																	
3100	2310			(3) California African American Museum	17000	30				170	000	0267		001	001		100%	No	(3) California African American Museum	Problem. Can this Program 2310 be used in BU 3100 & BU 3105.																	
3100	9900100			C-Administration	40100	40	01			401	G	0001		001	001		100%	No	C-Administration	Subtask not needed. Can capture using Program and Fund.																	
3100	9900200			D-Distributed Admin.	40200	40	02			402	G	0001		001	001		100%	No	D-Distributed Admin.	Subtask not needed. Can capture using Program and Fund.																	
3100	9999			Clearing Account		99																															

# Question and Answer



FI\$Cal Project  
Information:

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

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

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