

Chart of Accounts

- What is Chart of Accounts?

— [Example of a Chart of Accounts Listing](#)



Chart of Accounts (Sample)						
Department 5 Characters	Fund 5 Characters	Account 6 Characters	Program 4 Numeric	Class 5 Characters	Project 8 Characters	
A&R Data Coordination	THEFD CSU Operating Fund	601100 Academic Salaries	7001 Friends of the Full Arboretum	20003 Adult Reentry	66000005 Alcohol Program	
Academic Advisement	TAD01 CERF Extended Educa	601103 Graduate Assistant	7026 Alumni Association	20004 Cr Advising	66000007 Annual Banquet	
Academic Senate	THERA Reimbursement Acti	601201 Management and Supervisory	7792 AS - Associated Students	20005 Cr African Amer Resource	66000009 Asian American	
Accounting	THD01 Parking Rev Fund	601300 Support Staff Salaries	7793 CSUFASC American Language	20006 Alcohol Education	66000010 Birth Control	
Accounting & Financial Rptg	THOPR Housing Operation	601301 Overtime	7805 Center for Ints Studies	20007 Annual Campaigns	66000011 Books	
Accounts Payable	THMINT Housing Maintenance	601302 Temporary Help	7806 PH Philanthropic Foundation	20008 Annual Fund Telemarketing	66000014 Chief Readers	
IT-Administration		601303 Student Assistant	7807 PF Annual Fund Calling	20010 Athletic Training	66000018 Commencement	
IT-Administrative Computing		601304 Teaching Associates	7809 PF Payroll Reimbursement	20011 Auxiliary Support	66000021 Concessions	
Administrative Services		601900 Part Time Faculty	7823 CSUFASC Release Time - SBAE	20012 Baseball	66000022 Core Cr Ca Registry	
Admission to Teacher Ed		601801 Librarian Replacement	7885 Orange County Register	20013 Benefits	66000024 CSU Risk Pool	
Admissions		601802 Night Shift Differential	7888 CSUFASC Release Time - ECS	20014 Business Writing Program	66000025 CSU Testing	
Advancement Operations		601803 Student Assistant w/benefits		20015 Cal Pre-Doctoral Program	66000028 Cultural Commence	
Afro-Ethnic Studies		601804 Faculty Settlements		20016 Campus/Community Support	66000027 Debate	
Alumni Relations		601905 Summer Session Faculty	**Do not use unless instructed by the Budget	20017 Capital Improvements - Magn	66000028 Distrubuted supplies	
American Studies		601906 ND/LIDL		20018 Capital Improvements - Minor		
Anthropology		601807 Faculty Special Consultants		20019 Capital Renewal		
		602001 Work Study-On Campus		20020 CAPS		
		602002 Work Study-Off Campus				
		606001 Travel-In State				
		606002 Travel-Out of State				
		606802 Travel-International				
		660825 Office Supplies				

What is Chart of Accounts? The backbone of the PeopleSoft Financial system is the Chart of Accounts.

These are the fields and values that provide a common language for classifying an organization's business transactions.


Chartfield String in Peoplesoft

The screenshot displays the 'REQ Data Entry' interface in PeopleSoft. It is divided into several sections:

- Header Information:** Contains fields for Req ID (NEXT), Req Date (02/04/2009), Status (Open), and Rush checkbox. It also includes REQ Type (Regular Order), Preparer (Graylee, Laleh), and Requestor fields. There are checkboxes for 'New Vendor', 'Apply Tax to all Lines (7.75%)', and 'Copy Values on Insert'.
- Line Information:** A table with columns: Line, Line Description, Req Qty, UOM, Unit Price, Allocate Exp, and Ext Price. Row 1 shows a quantity of 0.00, UOM of EA, and an extend price of 0.00. A 'Taxable' checkbox is present.
- Distribution Information:** A table with columns: Line, Quantity, Amount, Percent, Account, Fund, Dept, Program, Class, Project, and Deliver To. Row 1 shows a quantity of 1.00 and a deliver to value of L-0802. A red oval highlights the 'Account', 'Fund', 'Dept', and 'Program' columns.
- REQ Total:** A summary section showing Total Ext Price (0.00), Total Tax Amount (0.00), and Total REQ Amount (0.00).
- Comment Information:** A section at the bottom for adding comments.

The UBI University Business Institute logo is visible on the left side of the screenshot.

Chartfields: In PeopleSoft, ChartFields are the segments that make up the Chart of Accounts and provide it with an overall structure. The ChartFields are defined as integration fields carried by every PeopleSoft system that feed accounting entries to the PeopleSoft General Ledger.



Chartfields

- ✓ Chartfields
 - Department ID (5 characters numeric)
 - Fund (5 characters alphanumeric)
 - Account (6 characters numeric)
 - Program (4 numeric)
 - Class (5 alphanumeric)
 - Project (8 numeric)

Chartfield String

Chartfield String = Account + Fund + Department + Program + Class + Project

There are six chartfields.

Department: The Department ChartField (DeptID) is the segment of the Chart of Accounts that defines academic areas, research units, or administrative offices with an appointed manager, that have programmatic, operational, fiscal and/or budgetary responsibility for a specific set of activities and projects/grants. This ChartField corresponds to the organizational structure identified by each campus.

Fund: The Fund ChartField is the segment of the Chart of Accounts that represents the source of money related to financial transactions.


Account : The Account ChartField is the segment of the Chart of Accounts that captures the nature of financial transactions as Assets, Liabilities, Fund Equity, Revenues, and Expenditures. It provides the detail breakdown for Balance Sheet and Revenue/Expenditure reporting and is the lowest level of detail required for campus-wide reporting.

Program Code: The Program Code ChartField is used to define a set of ongoing general activities for which financial activity needs to be tracked. A Program, unlike a Project, does not have start and end date. It is typically an ongoing effort. This ChartField is used to track those activities deemed to be a Program based on reporting needs and/or campus policy.

Class: The Class ChartField is the segment of the Chart of Accounts that provides for any special cost reporting needs a division, department or other organizational unit may have that are **not met** by the campus-wide reporting values defined in the other ChartFields.

Project: The Project ChartField is the segment of the Chart of Accounts that identifies a discrete set of activities. The values should be considered a further breakdown of PeopleSoft Account values. Activities associated with this ChartField may span multiple Departments, Funds and/or Accounts.

Chartfield String: The Chartfield String is the combination of all the chartfields used for classifying financial information in the system.



Differences Between Various Chart Fields

- **Mandatory chartfields**
 - Account (6 characters numeric)
 - Fund (5 characters alphanumeric)
 - Department ID (5 characters numeric)
- **Optional chartfields**
 - Program (4 numeric) – Leave Blank
 - Class (5 alphanumeric) – Extension of Account
 - Project (8 numeric)

Departmental Financial Management Responsibility:

Balancing at Department + Fund + Account level

There are different types of chartfields; Mandatory and Optional.

The Mandatory chartfields are Account, Fund and Department. They are required for all transactions.

The optional chartfields are Program, Class and Project. The value for the program chartfield may be assigned centrally by the Budget Operation for certain on-going activities. Class and Project are assigned by divisions.

Divisions are responsible for balancing their funds at the Department, Fund and Account level.

Chartfield Usage

Business Rules

- [Chartfield Combination/Division Chart of Accounts](#)



Fund	Dept	Department Name	Class Code	Class Description	Project Code	Project Description	PS Account	Account Title
Utilities								
THEFD	10184	Physical Plant	20168	Utilities & Energy	55000601	Utilities - Commodities	605001, 605002, 605003, 605004, 605090	Expenditures - 605001 = Electricity, 605002 = Gas; 605003 = Oil; 605004 = Water; 605090 = Other Utilities

- **Contact your Division's Finance Coordinator**

The organization's business rules dictate the classification of information using the chartfields.

This means that there may be rules associated with each chart field.

For example, certain chartfield values may only be used with specific values of the other chart fields.

This spreadsheet is used as an example to show how the chartfields values can be associated with each other.

As an example, the value of account 605001 (General Electricity) can only be used with class 20168 (Utilities and Energy) and Project 55000601 (Utilities – Commodities).

Each division has a chart of account structure specific to how they want to classify their information in Peoplesoft.

To get a complete listing of your division's Chart of Accounts, contact your Division Finance Coordinator.