

Understanding ChartFields

UGA Financial Management System



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Objectives

1

Define ChartFields and explain their role in the UGA Financial Management System

2

Understand how to combine ChartFields to form chartstrings for use in transactions

3

Understand the use of an Accounting Tag/SpeedType as a chartstring shortcut

4

Locate resources to help you learn more about the UGA chart of accounts

What is a ChartField?

Understanding ChartFields



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What is a ChartField?

- Financial information at UGA is tracked using a **chart of accounts**, which is a listing of all categories (such as a fund, class, department, account, or project ID) with which the university records accounting entries.
- In PeopleSoft applications (such as the UGA Financial Management System), each chart of account category is represented by an alpha-numeric **ChartField**.

Bud Ref ◊	Fund ◊	Program ◊	Dept ◊	Class ◊
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- Individual ChartFields are combined into **chartstrings** that represent a funding distribution.



Why use ChartFields?

✓ **Enhanced reporting and decision-making**

- Stores, categorizes, structures, and segregates transactional and statistical data for management decisions and financial reporting

✓ **Standardized fiscal reporting**

- University System of Georgia (USG) created standardized Chart of Accounts structure to comply with national guidelines.

✓ **Simplifies appearance of financial statements**

- All funding and capital sources, cash flow and expenditures in one composite format
- Eliminates duplicate reporting procedures and associated costs

✓ **Creates transparency and accountability**

- Provides stakeholders and others with “at-a-glance” means to evaluate fiscal stewardship and trends



USG Chart of Accounts Policy

ChartFields

Four core components for financial reporting

Fund

Program

Class

Department

Operating Unit

Account

**Budget
Ref**

ChartField 1

Project

PCBU

**Activity
ID**



Fund Code



Fund

- 5-digit numeric code designated by USG
- Self-balancing account in which all resources, associated liabilities, balances and changes are recorded and segregated to based on specific activities, goals or restrictions.

Examples:

- 10xxx: Education and General
- 11xxx: Other Organized Activities
- 14xxx: Departmental Sales and Services Revenues and Expenditures
- 21xxx: Restricted Other



Fund Accounting Course

Class Codes

Class

- 5-digit numeric code designated by USG
- Acts as a “sub-fund” in concert with the Fund Code
 - Fund 20200 has multiple class codes to indicate the specific Foundation Account fund

Examples:

- 11200 – State Appropriations
- 11800 – Tuition (R1 Only)
- 67xxx – Specific Foundation Funds



Viewing Class Codes in the UGA Financial System



Viewing Class Codes in the Data Warehouse

Program Codes



Program

- 5-digit numeric code designated by USG
- Groups expenses according to what funds are spent in support of (what was the function?)

Examples:

- 11xxx – Instruction
- 12xxx – Research
- 14xxx – Academic Support

Department Codes

Department

- 8-digit alphanumeric code designated by UGA
- Facilitates the creation of departmental budgets with high level and granular control of designated funds and expenditures
- First 2 digits indicate the intermediate unit with budgetary responsibility
- Next three digits indicate the department or unit
- Last three digits indicate areas in that specific unit

Example: **32002002** – CITS Events

All 32xxxxxx
departments are SPIA

32002xxx are for the
Center for International
Trade and Security

Last three digits indicate a
specific area of CITS

Account Codes

Account

- Further designates transactional activity using 6-digit numeric code designated by USG
- Differentiates accounts as Balance Sheet, Revenue and Expenditure accounts in the General Ledger

Examples:

Balance Sheet Accounts: 1xxxxx – Assets(11xxxx – cash, 12xxxx – receivables)

Revenues: 40xxxx (4051xx – Parking Fees, 441xxx – Sales and Service Fees)

Expenses: 5xxxxx – Personal Services (Payroll), 6xxxxx – Travel



Account Codes Quick Reference Guide



Account Codes for Equipment

Account Codes (cont.)

Account

- Specific codes may designate the “what” for expenses and revenue

Examples:

- 441910 – Subscription Revenue
- 727120 – Subscriptions (Expense)

- 641130 – Travel Employee Meals
- 641140 – Travel Employee Lodging
- 651510 – Travel – Non-employee Mileage

- 714110 – Postage
- 714111 – Shipping/Handling/Freight

Budget Reference

**Budget
Ref**

- 4-digit numeric year (YYYY)
- Based on State of Georgia Fiscal Year
 - Fiscal Year runs from July 1 of one year to June 30 of the next
 - Uses the June 30 end year
- Refers to the fiscal year when the money was spent
 - Encumbered funds are marked as spent during the fiscal year the encumbrance is created
 - Unencumbered funds will be the current fiscal year

Example:

- July 1, 2019 – June 30, 2020 – FY 2020
- July 1, 2020 – June 30, 2021 – FY 2021

Operating Unit

Operating Unit

- Optional
- 3-digit alphanumeric code designated by UGA
- Used to specify location for units on and off campus or in any of Georgia's 159 counties

Examples:

- TIF – Tifton Campus
- VET – Veterinary Medicine
- 029 – Clarke County

ChartField 1

ChartField 1

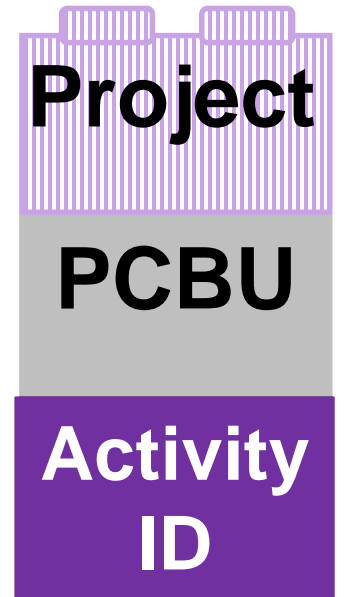
- Optional
- Up to 10-digit alphanumeric code designated by UGA
- Used to track expenses associated with a specific activity both departmental and campus wide
- Best practice is to begin with the two digits of the major unit

Examples:

- 16968 – OneSource Finance
- 17EHEALTH – Health and Wellness
- 21GRADTRVL – Graduate Student Travel

Project ID

- Required ONLY when spending Project funds
 - Sponsored and Capital
- Up to 15-digit alphanumeric code
- Designated by UGA
- Also requires:
 - PC Business Unit – 5-digit numeric code
 - Activity ID – 3-digit alphanumeric code



Building a Chartstring

Understanding ChartFields



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Building a Chartstring

Entered independently in Financials

(Fund) = Source of = Tuition

(Program) = In Support of = Instruction

(Class) = Detailed Source of = Tuition (R1)

(Dept) = Who = Terry College, Dean's Office



Fund
10500

Program
11100

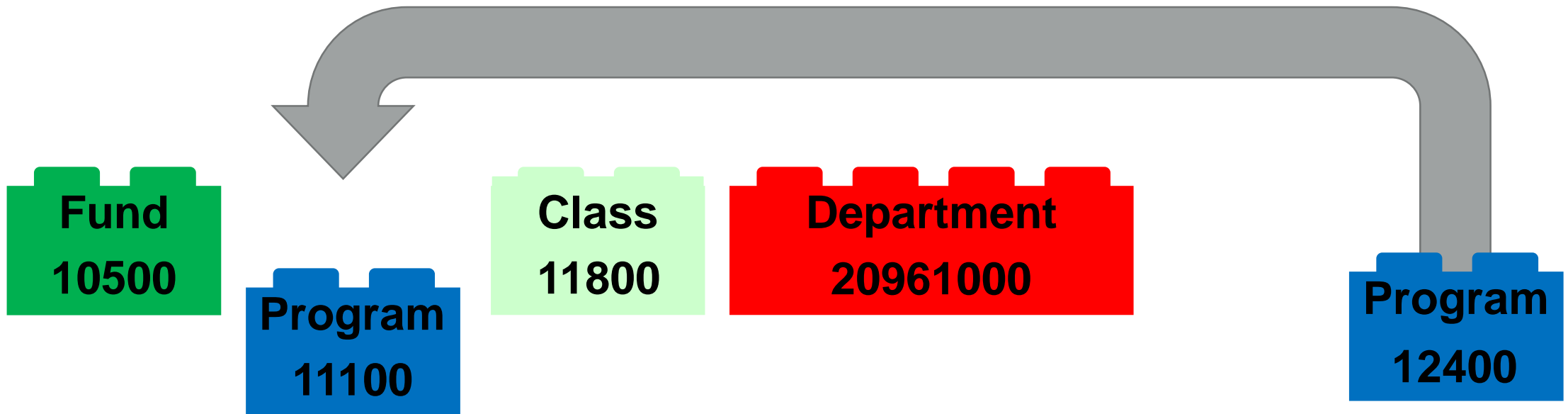
Class
11800

Department
20961000

Building a Chartstring

Changed Independently in Financials

- Ex: Need to spend on Research?
- Use Program 12400 instead



Things to Consider

Since:

- ChartFields are independent
- Combine to build chartstrings
- ChartField order is not important

Then:

Fund
10500

Program
11100

Class
11800

Department
20961000

and

Program
11100

Class
11800

Department
20961000

Fund
10500

Both indicate the same financial information.



ChartField Use Matrix

ChartField Requirements by Transaction Type

* indicates recommended due to carryforward considerations

Transaction Type	Fund	Program	Class	Department	PC Business Unit	Project ID	Activity ID	Operating Unit	Chartfield 1	Budget Reference	Account Code
ChartField Format	5 numeric digits	5 numeric digits	5 alphanumeric digits	8 alphanumeric digits	5 numeric digits	Up to 15 alphanumeric digits	3 alphanumeric digits	3 alphanumeric digits	Up to 10 alphanumeric digits	4 numeric digits	6 numeric digits
Expense	X	X	X	X						X	X
Revenue	X	*	X	X						X	X
Project Expense	X	X	X	X	X	X	X			X	X
Project Revenue	X		X	X	X	X	X			X	X



ChartField Use Matrix

Combining ChartFields

There are rules for how you can combine ChartFields.

- In the table below **Fund 11500** and **Fund 21300** have separate Class and Program codes but share Department and Account codes.

Agricultural Experiment Station (25)					
Fund	Description	Class	Program	Department	Account
11300	UGA - Agricultural Experiment Stations-State Appr	11200 - State App	Research	17XXXXXX - College of Agric & Environ Sci	Revenue 4XXXXXX Expenditures 5XXXXX - Personal Services 6XXXXX - Travel 7XXXXX - Operating 8XXXXX - Equipment
11500	Ag Exp Stations-Federal Appr (Hatch)	61HAT - Hatch 61MSH - MultiState Hatch	12100 - Research Individual or Project 12200 - Research Institutes and Centers 12212 - Indirect Research - Start Up 12220 - Cost Sharing - Inst & Resch Ctr		
11600	UGA - Agricultural Experiment Stations-Other General	11300 - Other General	Academic Support		
14300	UGA - Agricultural Experiment Stations-DSS	41XXX - (DSS by Type)	14100 - AS Libraries		
15300	UGA - Agricultural Experiment Stations-IDCR	11500 - Indirect Cost Recovery	Operations & Maintenance 17100 - O&M Administration 17200 - O&M - Building Maintenance 17300 - O&M - Custodial Services 17400 - O&M - Utilities 17500 - O&M - Landscape/Grounds Maint		
21300	UGA- Agricultural Experiment Stations - Restricted	61XXX - Sponsored Federal 62XXX - Sponsored State 625XX - Sponsored State (Not GA) 63XXX - Sponsored Local 64XXX - Sponsored Private	Research 12100 - Research Individual or Project		



Chart of Accounts Code Structure

Using SpeedTypes and Accounting Tags

Understanding ChartFields



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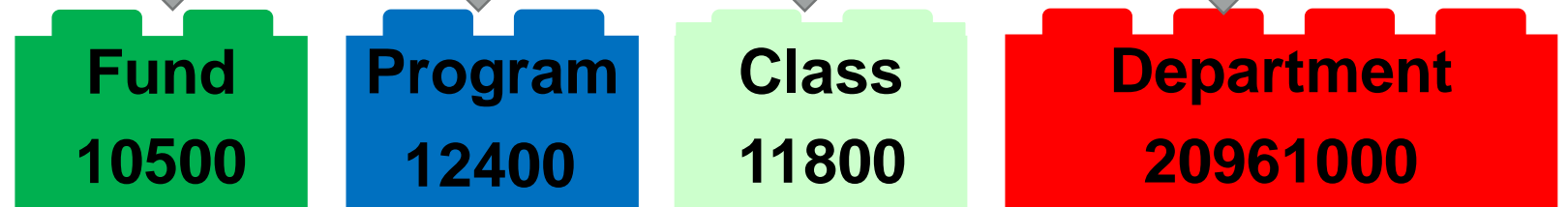
SpeedTypes/Accounting Tags

- SpeedTypes are 10-character alphanumeric “shortcuts” for routinely used chartstrings
 - Corresponding Accounting Tags are generated nightly
- Populates the selected ChartFields
 - Does not include Account or Budget Reference, which must be manually entered.
- Shared across the University, so check for departmental conventions

Enter:

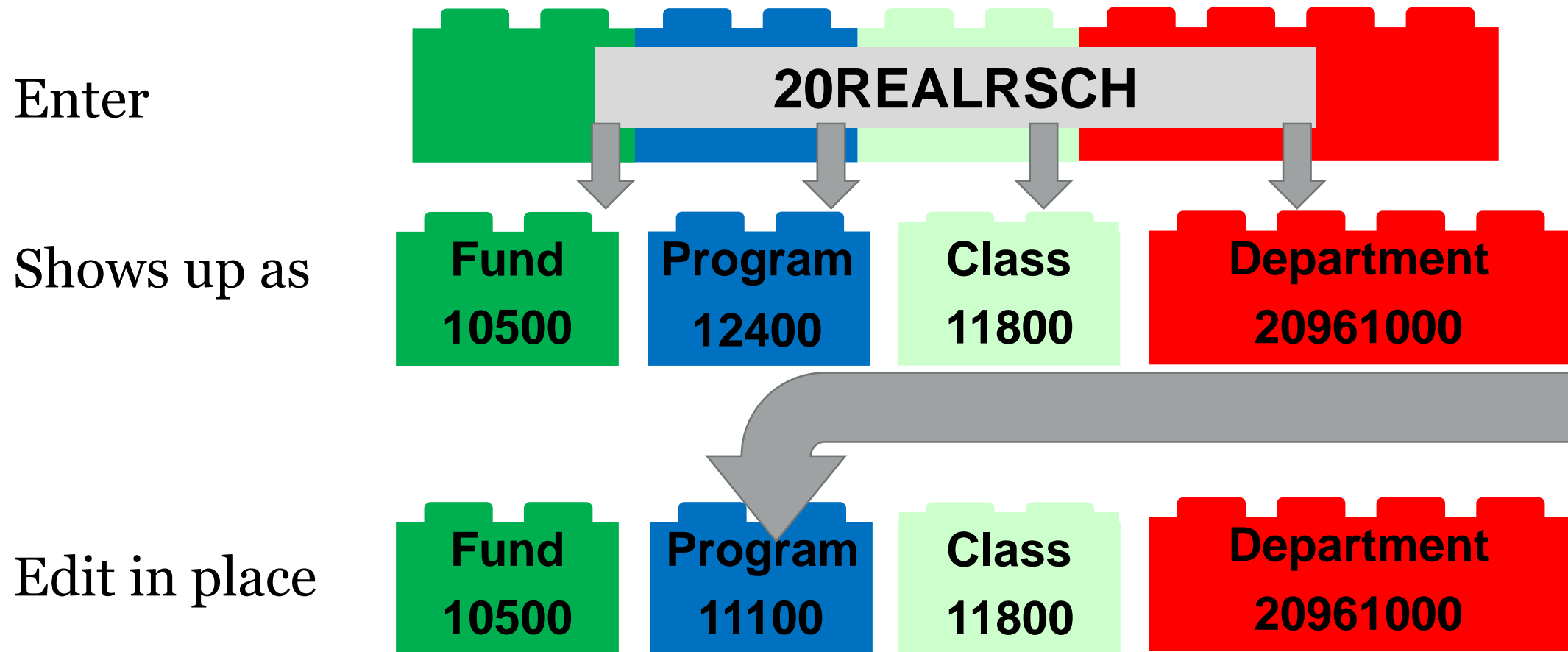


ChartFields display:



SpeedTypes/Accounting Tags

SpeedTypes/Accounting Tags are not “remembered” by the system



Chartstring Additions

- You must ALWAYS manually enter:
Account Codes & Budget Reference in UGA Financials

Fund
10500

Program
11100

Class
11800

Department
20961000



+

Account
733100

+

Bud Ref
2020

Ex: Accounting Tag (Payment Request)

Accounting Tag	Accounting Details
<input type="text" value="grad"/> x 	
Accounting Tag	Description
GRADSCH	Grad School Office
GRADUATEDIST	Graduate School Distributed Ta

Ex: Accounting Tag (Payment Request)

Accounting Tag

Accounting Details

GRADSCH



Fund Code ◇

Program ◇

Department ◇

Class ◇

10600



13100



27002001



11300

Account details filled by the GRADSCH SpeedType

SpeedTypes/Accounting Tags: Considerations

Things to Consider:

- ✓ Shortcuts not recorded in any transactions
 - System “forgets” the SpeedType/Accounting Tag once associated ChartFields populate
- ✓ Shortcuts must include two or more ChartFields, but does NOT include Account Code or Budget Reference
- ✓ Project IDs require PCBU and Activity ID
- ✓ Can be requested or created depending on security role
 - SpeedType & Accounting Tag Maintenance
Authority required in the General Ledger Module

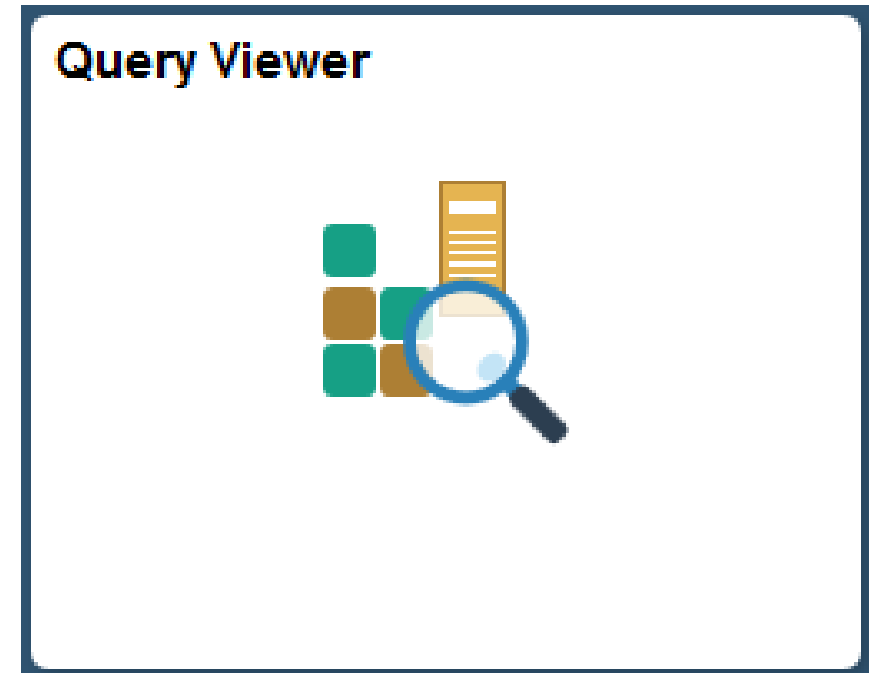


SpeedType Overview

SpeedType Query

- Over 13,000 SpeedTypes!
- Two main queries for SpeedTypes:
 - UGA_GL_SPEEDTYPES
 - UGA_GM_PROJECT_SPEEDTYPES
- Both contain
 - SpeedType, (SpeedType)Description, PC Bus Unit, Project, Activity, Fund, Class, Program and ChartField 1
- UGA_GL_SPEEDTYPES also contains
 - Operating Unit and descriptions for Department, Fund, Program, Class, and Operating Unit

- UGA Financials > Query Viewer Tile





Combo Codes

- Used in OneUSG Connect system to assign funding to positions for Commitment Accounting (Payroll/HR)
- “Shortcut” to represent a unique chartstring
- Different than SpeedTypes/Accounting Tags:
 - The system DOES remember the Combo Code once entered
 - Does NOT allow you to edit in place – must have a Combo Code for each unique Chartstring
 - Once created, Combo Code cannot be changed
 - Created by submitting a [Combo Code Request Form](#)
- Combo codes have effective dates
 - Effective dates must be equal or prior to the begin date for the applicable pay period

Wrap Up

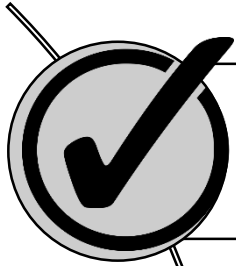
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Summary



We defined ChartFields and saw how they are used to tell the UGA Financial Management System where money comes from or go to in a financial transaction.



We learned how ChartFields are combined into chartstrings according to particular rules set up in the Code Structure document.



We saw how SpeedTypes/Accounting Tags are used as shortcuts to fill in ChartField information in a transaction (except for Account and Bud Ref).



We saw a variety of resources available to you to help you learn more about UGA's chart of accounts.

Resources



The Accounting at UGA course series explains the basics of UGA's Chart of Accounts. Aside from this course, you can take:

- [Chart of Accounts Code Structure](#)
- [Fund Accounting](#)



The [Quick Reference Materials for Practitioners](#) page in the Library includes a list of today's linked documents, plus many more!

Questions?

Need Help?

Call or email the
OneSource Service Desk

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We Want to Hear From You!

Course Evaluation:

<http://bit.ly/ChartFields>



Photo/Joshua L. Jones (The Red & Black)



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