1.0   Introduction

The Chart of Accounts serves as the foundation for all financial reporting. The CSU must have a standard set of chartfield definitions in order to facilitate comparable reporting, training, and common business processes. The chartfield definitions outlined in this paper must be followed by all campuses and participating auxiliary organizations.

With the implementation of the CSU Data Warehouse, corporate reporting needs previously met by the FIRMS data will be produced from the CSU Data Warehouse. In addition, campus departmental reporting will be obtained from the CSU Data Warehouse.

CSU Systemwide Attributes will be the basis for systemwide, legal, GAAP and campus reporting. Hierarchical relationships will be established within the OBIEE reporting tool based on these attributes. The campus department organizational tree will be extracted for warehouse reporting. These hierarchies will allow for drill down capability when using the data warehouse reporting tool.

In order to achieve consistent and meaningful reporting, it is necessary for all campuses to adhere to the following standards and use the chartfields as defined:

- Chartfields are distinctly defined and are not interchangeable

- Certain chartfields have required lengths

- The Account Chartfield value must equal the FIRMS Object Code value at a minimum and campus unique values must begin with the first three characters of the FIRMS Object Code (GAAP Object Category) which is currently a CSU Systemwide Attribute of the Account Chartfield.

2.0   FUND CHARTFIELD

2.1   CSU Business Requirements

The Office of the State Controller establishes statewide funds to account for resources appropriated by acts of the State legislature. Campus administration of these funds must conform to accounting rules issued by the State Controller, the State Treasurer and other relevant State regulations and provisions of State law.

In addition to appropriated funds, the CSU also collects fees from students. These funds are regulated solely by Executive Order 1000 and CSU policies, standards and definitions.

State funds are allocated to the CSU. The CSU manages all funds by CSU Fund – which is a sub set of the State fund. Each CSU Fund is administered according to the appropriate rule set – be it legislative or based on CSU Policy. Each campus manages these various CSU Funds by establishing campus unique fund values based on reporting requirements, day to day administration of the funds, Generally Accepted Accounting Principles (GAAP) requirements, and the governing rule sets.

As a State "agency," each campus is required to report to the State Controller their fund activity using the State of California Chart of Accounts. For the CSU, this activity is reported via an annual electronic submission (SAM99). In addition, in order to spend funds that have been appropriated by the State, campuses must file a request for payment (State Claim Schedule) which also must use the State's chart of accounts. Campuses are also required to submit GAAP adjustments to the State using these same values.

For non-appropriated/non-governmental funds, the Chancellor's Office files a statement of financial position for the CSU as a whole. Campuses report to the Chancellor's Office using the CSU Systemwide Attributes assigned to the Fund Chartfield (FNAT Key) that allows for consolidated and comparable reporting.

Since 1989, the CSU has been required to prepare GAAP statements for all campuses. Most campuses prepare stand-alone GAAP statements along with being part of the overall CSU GAAP financial statements. These financial statements are prepared using the Net Asset Category assigned to the Fund Chartfield as one of the CSU Systemwide Attributes (FNAT key).

All of the electronic processes mentioned are facilitated by the CSU Systemwide Attributes assigned to the Fund Chartfield when it is created. Campuses are able to focus on campus operations and management's request for information using the PeopleSoft Fund Chartfield while the common chart of accounts for the State of California, GAAP and CSU are used for all external required transactions and reporting.

2.2   Definition

The Fund Chartfield value is required for moneys held on deposit with the State Controller's Office for which we are required to reconcile SAM99.

The Fund Chartfield value is used when an activity requires a Trial Balance.

The Fund Chartfield is required for every financial transaction.

2.3   Length

The Fund Chartfield must have five characters.

2.4   Value/Structure

The Fund Chartfield value is not prescribed and may contain both alpha and numeric characters.

2.5   Attributes

The Fund Chartfield requires a corresponding fund attribute key (FNAT Key) be assigned when the value is created. The attributes provide the common and necessary information for CSU Systemwide, Office of the State Controller and GAAP reporting at the fund and Net Asset Category level.

Campus specific attributes may be assigned to a fund using the PeopleSoft Attribute Hyperlink. This set of attributes is independent of the FNAT key.

2.6   Additional Information

Funds should be established in accordance with Executive Order 1000. Individual campuses determine the fund values for their operating Business Unit. Campuses may expand the required set of funds for operational purposes.

<u>**Examples**</u>

- IRA Athletics
- Operating Fund
- Smith Endowment Trust

3.0   ACCOUNT CHARTFIELD

3.1   CSU Business Requirement

The Office of the State Controller establishes statewide accounts (State GL Account). Campuses must conform to accounting rules issued by the State Controller, the State Treasurer and other relevant State regulations and provisions of State law.

State GL accounts are maintained as CSU Systemwide Attributes. As a State "agency," each campus is required to report to the State Controller their activity using the State GL account. For the CSU, this activity is reported via an annual electronic submission (SAM99).

For non-appropriated/non-governmental funds, the Chancellor's Office files a statement of financial position for the CSU as a whole. Campuses report to the Chancellor's Office using the CSU Systemwide Attributes assigned to the Account Chartfield (AAT key) that allows for consolidated and comparable reporting.

Since 1989, the CSU has been required to prepare GAAP statements for all campuses. Most campuses prepare stand-alone GAAP statements along with being part of the overall CSU GAAP financial statements. These financial statements are prepared using the Natural Classifications assigned to the Account Chartfield as one of the CSU Systemwide Attributes (AAT key).

All of the electronic processes mentioned are facilitated by the CSU Systemwide attributes assigned to the Account Chartfield when it is created. Campuses are able to focus on campus operations and management's request for information using the PeopleSoft account chartfield while the common Chart of Accounts for the State of California, GAAP and CSU are used for all external required transactions and reporting.

3.2   Definition

The account chartfield represents the line item breakdown for a Balance Sheet and Income Statement. This chartfield classifies Assets, Liabilities, Fund Equities, Revenues, and Expenses and captures the nature of the financial transaction that is entered into the system.

The Account Chartfield is required for every financial transaction.

3.3   Length

The account chartfield must have six characters.

3.4   Value/Structure

The account chartfield value must *equal* the FIRMS Object Code (CSU corporate account value) value at a minimum. Additional campus specific accounts may be added as needed to meet campus reporting requirements but must adhere to the following specific value structure:

- first three digits equal the first three digits of the associated FIRMS Object Code (GAAP Object Category),

- fourth digit is an 8 or 9 or Alpha (See Caution)

3.5   **Attributes**

The account chartfield and its corresponding account attribute key (AAT key) provide the common and necessary information for CSU Systemwide, SCO and GAAP reporting using the FIRMS Object Code, State GL and Natural Classification, respectively.

Campus specific attributes may be assigned to an account using the PeopleSoft Attribute Hyperlink. This set of attributes is independent of the AAT key.

3.6   **Additional Information**

Reasons for unique campus Account values that differ from the FIRMS Object Code values:

- Sub-system activity - Accounts are created by campuses to uniquely identify subsystem feeds to facilitate reconciliation between the ledger and subsystem. It is highly recommended to use control value PeopleSoft functionality that restricts the transactions posted to the control account to be from the subsystem feed only.
- Reconciliations other than sub-system – Unique accounts are created to facilitate accurate and timely reconciliation.
- For reporting and management purposes – Unique accounts facilitate reporting and management decisions. Campus/auxiliary organizations create accounts to uniquely identify campus level transactions for various reasons. An example would include the NCAA audit.

Examples

- Supplies and Services
- Accounts Payable
- Fund Balance Clearing

4.0   **Department Chartfield**

4.1   **CSU Business Requirements**

There are no State reporting requirements associated with the department chartfield.

4.2   **Definition**

The department chartfield represents the detailed structure of campus organizations. Combined with other chartfield values, they can form the basis for department budgets that track expenditures and revenues and organizational reporting requirements.

The department chartfield is required for all revenue and expense type transactions.

4.3   **Length**

The department chartfield length is not prescribed and may have up to ten characters

4.4   **Value/Structure**

The department chartfield value is not prescribed and may contain both alpha and numeric characters.

4.5   Attribute

Campus specific attributes may be assigned to a department using the PeopleSoft Attribute Hyperlink.

4.6   Additional Information

This chartfield corresponds to the organizational structure identified by each campus.

The department chartfield is also used by HCM for student financial transactions and payroll data. This data is transferred to and from HCM and Finance via integration broker.   These values must be the same in both modules.

Examples

- VP of Academic Affairs
- College of Business
- Department of Accounting

5.0   Project Chartfield

5.1   CSU Business Requirements

There are no State reporting requirements associated with the project chartfield.

5.2   Definition

The project chartfield is used to identify a discrete set of activities that have a strict start and end date.   Activities associated with this chartfield may span multiple fiscal years, departments, funds and/or accounts.

The project chartfield is only required on revenue and expense transactions for activities as defined above.

5.3   Length

The project chartfield length is not prescribed and may have up to fifteen characters.

5.4   Value/Structure

The project chartfield value is not prescribed and may contain both alpha and numeric characters.

5.5   Attributes

Campuses may use PeopleSoft Attributes Hyperlink available on project chartfield to further define a specific set of activities or projects on a campus.

5.6   Additional Information

The use of this chartfield does not eliminate the need for a fund chartfield if balance sheet transactions must be tracked.

6.0   Program Chartfield

6.1   Definition

The Program Chartfield is used to define ongoing general activities which need to be tracked for reporting purposes or campus policy.   A Program, unlike a Project, does not have a strict start and end date.

The program chartfield is only required on revenue and expense transactions for activities as defined above.

This definition applies to the program chartfield used in the campus legal Business Unit. The program chartfield in the CSU Business Unit is the derived NACUBO program code.

6.2   Length

The program chartfield length is not prescribed and may have up to five characters.

6.3   Value/Structure

The program chartfield value is not prescribed and may contain both alpha and numeric characters.

6.4   Attributes

There are no FIRMS attributes related to the program chartfield. Campus specific attributes may be assigned to a program using the PeopleSoft Attribute Hyperlink.

6.5   Additional Information

Required systemwide programs have not been identified to date.

7.0   Class Chartfield

7.1   Definitions

The class chartfield is provided for any special cost reporting needs a campus department or other organizational unit may have that are **not met** by the other defined chartfields.

The class chartfield is only required on revenue and expense transactions for activities as defined above.

7.2   Length

The class chartfield length is not prescribed and may have up to five characters.

7.3   Value/Structure

The class C\chartfield value is not prescribed and may contain both alpha and numeric characters.

7.4   Attributes

There are no FIRMS attributes related to the class chartfield. Campus specific attributes may be assigned to a class using the PeopleSoft Attribute Hyperlink.

7.5   Additional Information

A class should only be assigned when the campus needs cannot be met using other chartfields. Identification of this chartfield is completely at the discretion of each campus.

Certain characters are recognized by Excel as a functional symbol; for example, the letter E when inserted in the center of a C\chartfield value is recognized as an exponential number.

Examples

- Sheep Unit – within the Department of Agriculture. In this example, the Department of Agriculture is the lowest level within the acknowledged organizational structure of the university. Sheep Unit represents a departmental need to track expenses at a lower level than what is recognized.
- Undergraduate Laboratory Supplies

8.0   Scenario Chartfield

8.1   Definitions

A ledger consists of posted balances that represent a set of books for a business unit. A scenario is a chartfield used specifically in the budget ledger to categorize activity. Examples of common scenarios are New, Project to Date (PTD), and Transfers

8.2   Required External Reporting based on Chart of Accounts Attributes

SAM99 Reconciliation to State Controller -- The SAM99 process reconciles the records of the State Controller's Office (SCO) to those of Cal State on a monthly basis and generates year-end reports required by the State Controller.
SAM07 Trial Balance by SCO Fund -– State Administrative Manual (SAM) requires a pre-closing and post-closing trial balance be produced by SCO Fund. Production of this report will also facilitate the error detection and resolution of the SAM99 process.
SAM06 Final Budget Report -- Provides required revenue and expenditure reporting for each campus.
SCO Claim Schedule -- PeopleSoft Payables can meet some of the functional requirements, but modifications were needed in order to satisfy the claims processing.

Caution: Certain characters are recognized by Excel as a functional symbol. For example, when the letter E is in the center of an otherwise numeric chartfield value, Excel will convert it to an exponential number. These should be avoided.