

CHART OF ACCOUNTS OVERVIEW

Presented By the Finance Team

UT Dallas Chart of Accounts

- UT Dallas' Chart of Accounts is the set of structured items, called "Chartfield values", through which the University's financial data is organized.
- Different elements of this structure are used for a variety of internal and external purposes.

UT Dallas Chart of Accounts

UTD's PeopleSoft Chartfield structure includes:

- Fund 4 digits
- Account 5 digits
- Function 3 digits
- Department 6 digits
- Cost Center 8 digits
- Program 5 digits
- Project Up to 15 digits
- Activity Up to 15 digits

Fund Code Ranges

The Fund Code Chartfield has a system to balance entries and can be used to keep track of the various high level fund balances.

- E&G 2000 to 2999
- Designated 3000 to 3999
- Auxiliary 4000 to 4999
- Restricted Fund 5000 to 5999
- Endowments 6000 to 6999
- Plant 7000 to 7999
- Loan Fund 8000 to 8999
- Agency 9000 to 9999

Account Ranges

Account is a required field. It provides line item breakdown for balance sheet and income statement.

Account is a numeric code classifying assets, liabilities, net assets, revenues, and expenditures:

- Assets 10000 to 19999
- Liabilities 20000 to 29999
- Fund Balance/Transfers 30000 to 39999
- Revenues 40000 to 49999
- Expenses 50000 to 99999

Function Codes

Functions Codes are a combination of the NACUBO functions and A-21 Classification.

- The NACUBO functions are expense classifications established and defined by the National Association of College and University Business Officers used to report Expenses in Financial Statements.
- A21 functions are expense categories established for calculating indirect cost reimbursement rates on sponsored projects for Indirect Cost Proposals.

Function Codes

Below are the individual NACUBO and A-21 function codes and descriptions followed by the new combined Function Codes and descriptions.

NACUBO Code

1xx	Instruction
2xx	Research
3xx	Public Service
4xx	Academic Support
5xx	Libraries
6xx	Student Services
7xx	Institutional Support
8xx	Operation & Maintenance of Plant
9xx	Scholarships & Fellowships
0xx	Auxiliary Enterprises (005) and Not Applicable (000)

A-21 Code

x01	Instruction
x02	Organized Research, On-campus
x03	Organized Research, Off-campus
x04	Other Sponsored Projects
x05	Other Institutional Activities
x10	OMP, Building related
x11	OMP, Non-building related
x13	General Administration
x14	Sponsored Projects Administration
x15	Student Services
x16	Deans
x18	Libraries
x94	Specialized Service Facilities
x97	Scholarships & Fellowships
x00	Not Applicable

Function Codes

Function Code

000	Not Applicable
005	Auxiliary Enterprise
101	Instruction
201	Departmental Research
202	Organized Research - On-campus
203	Organized Research - Off-campus
304	Public Service - Other Sponsored Projects
305	Public Service - Other Institutional Activities
401	Academic Support - Instruction
405	Academic Support - Other Institutional Activities
416	Academic Support - Deans/Departmental Administration
494	Academic Support - Specialized Service Facilities
518	Libraries
594	Library Service Center
605	Student Services - Other Institutional Activities
615	Student Services
694	Student Health Service Center
705	Institutional Support - Other Institutional Activities
711	Institutional Support - OMP, Non-building related
713	Institutional Support - General Administration
714	Institutional Support - Sponsored Projects Administration
794	Institutional Support - Central Support Services
810	OMP - Building related
811	OMP - Non-building related
894	OMP - Work-in-Process Clearing
997	Scholarships & Fellowships

Department

The Department Chartfield identifies the various internal departmental organizations of the University. A few examples of are as follows:

- ▣ Administrative Organizations (Communications, Human Resources, etc.)
- ▣ Academic Departments (Electrical Engineering, Political Science, etc.)

Cost Center Value

The Cost center value is an assigned value based on a unique combination of department, fund and sequential numbering:

(Example: Cost Center Request for Department 307000, Fund 3000)

Result: 37030001 – The first, third and fourth digit are used from the department and the first and second digit are used from the fund. The last 3 digits are sequentially numbered.

This value becomes your SpeedType/SpeedChart key.

SpeedType/SpeedChart

The SpeedType/SpeedChart is the same value as the Cost Center number that automatically populates valid Chartfield values when used (Cost Center, Department, Fund, Function and Project).

- Both SpeedType and CostCenter are used for:
 - Budgeting, Journal Entries
 - Row-Level Security: what data each user has access to,
 - Workflow approvals.
- **SpeedType** key is used in FMS for IDT's and Budget Journals.
- **SpeedChart** key is used in SciQuest for purchasing.

Program, Project, and Activity



These Chartfield values are optional items used in specific circumstances such as with sponsored programs.