



**University of California, Berkeley**

# **Chart of Accounts Guidelines v15**

Updated: 02/24/2014

This document is intended to serve as an overview of the University of California Berkeley’s Chart of Accounts and Entity Hierarchy. Working definitions and guidelines for use are provided for each chart segment.

**Please note that these definitions are *not* final. They are *working definitions*.** These definitions are being tested and evaluated as part of the Financial Planning & Analysis Outreach Cohort engagement.

Notable Changes to each chart segment are also discussed in this document and reflect best known information as of this document’s most recent update.

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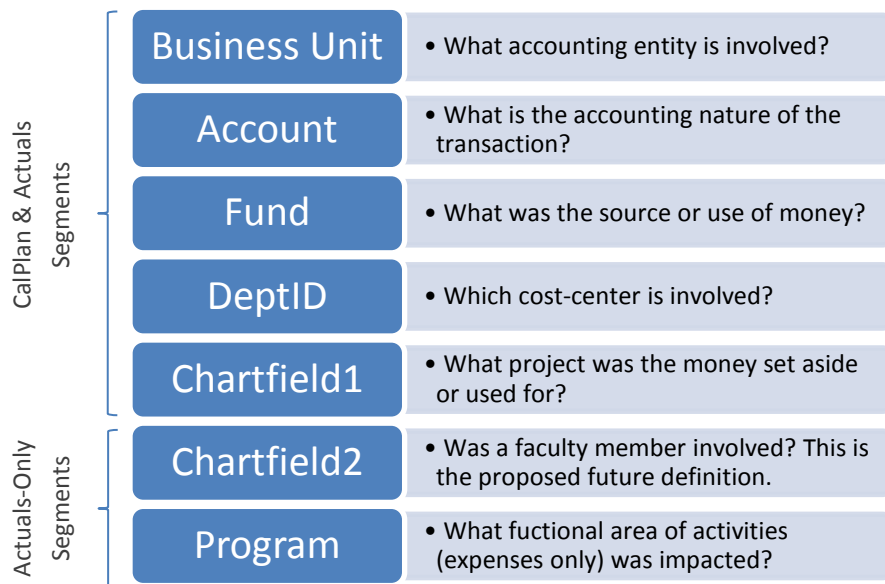
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Working Definitions

## Chart of Accounts Segments

A complete chartstring includes Business Unit, Account, Fund, DeptID (the lowest level of the Entity Hierarchy), Program (if applicable), ChartField1 (if applicable), and ChartField2 (if applicable). The different segments provide necessary information for strategic financial management and budgeting.

Figure 1. Chart Segment Overview



All seven chart segments are available in CalRptg, BAIRS, BFS, and other financial subsidiary systems to record and report on actuals activity. All chart segments are also available in the Tempbudg ledger, which is only used for Contract & Grant Current Funds and for Plant Funds.

Business Unit, DeptID, and select Account, Fund, and ChartField1 values are available for budgeting in CalPlan. ChartField2 and Program Code are not available in CalPlan.

The following grid highlights which chart segments are available in various systems.

Figure 2. Chart Segment Availability by Enterprise System

	CalPlan	CalRptg	BAIRS	BFS
Business Unit	•	•	•	•
Account	•	•	•	•
Fund	•	•	•	•
DeptID	•	•	•	•
ChartField1	•	•	•	•
ChartField2		•	•	•
Program		•	•	•

## Business Unit

### Working Definition

*Business Unit identifies the major accounting entities at the University of California, e.g., the Berkeley Campus and the UC Office of the President (UCOP).*

### Discussion

The Business Units most relevant to UC Berkeley are:

- 10000 UC Berkeley
- J0000 UC Office of the President

Note that there is also Business Unit F0000 for the UC Berkeley Foundation (UCBF). However, since UCBF activity uses a different COA than UCB or UCOP, it is not included in this Guideline.

### Value Structure

Length in BFS is five alphanumeric characters. Business Unit is commonly referred to by the first character of the value, e.g., "J" for the UC Office of the President.

### Notable Changes to Business Unit

There are no planned changes to Business Unit.

### Known Issues

There are no known issues relating to Business Unit.

## Account

### Working Definition

The Account segment classifies the nature of the accounting transaction. External accounting standards define five broad categories of accounts: Assets, Liabilities, Net Assets (sometimes referred to as Fund Balances), Revenues, and Expenses. For campus internal reporting, an additional category has been defined: Operating Transfers.

### Discussion

Account values are organized in an Account Hierarchy in which related individual account codes are grouped together in meaningful clusters. For example, individual accounts, such as 55010 Inorganic Chemicals, 55030 General Office Supplies, 55040 General Supplies and others all roll up to the parent account node of 55000 General Supplies. 55000 General Supplies, in turn, rolls-up to the broader Account category of Expenses.

In CalPlan, some account values have been grouped into summary category buckets (denoted by the account category name followed by, "- Plan"). SEE Figure 7. These summary account values are also available in the Permanent Budget Ledger of BFS.

**Asset Accounts** fall in the range of 10000-19999. On the campus statement of net assets (sometimes referred to as the balance sheet), these are the campus' economic resources. These include items such as Accounts and Notes Receivable, Cash, and Capital Assets.

In general, Departments do not directly code transactions to Asset accounts. Typically, departments code transactions to their revenue or expense chartstring in central systems. The central systems will automatically create the other side of the accounting entry, which may involve an asset account. For example, a cash transaction input to the Campus Deposit System (CDS) with a department chartstring will also automatically generate a posting to a campus cash account.

**Liability Accounts** fall in the range of 20000-29999. These are the Campus' amounts owed, including Accounts Payable, Accrued Salaries and Benefits, and Debts Payable on the statement of net assets. Deferred Revenues are also recorded in this account range. As with Asset Accounts, departments do not typically use Liability accounts directly.

**Net Assets Accounts** (also referred to as *Fund Balance Accounts* on the BFS website) fall in the range of 30000-39999. They are used by to record intra-fund and inter-fund transactions. At the start of each new fiscal year (during Period 0), revenues and expenses for non-Contract & Grant funds are closed to Net Assets. Amounts in these accounts represent the Campus' "ownership" equity – or the net difference between its Assets, Liabilities, Revenues and Expenses.

Note: In contrast, revenues and expenses for Contract & Grant funds are carried forward inception-to-date into the new fiscal year during Period 0. Contract & Grant funds do not close to Net Assets.

**Revenue Accounts** fall in the range of 40000-49999. They consist of sources of income that are generated from outside the campus. Revenues include Student Tuition & Fees, Grants & Contracts, Educational Activities, Auxiliary Enterprises, State Appropriations, and Gifts.

**Expense Accounts** fall in the range of 50000-59999. Expenses are charges from external entities to the campus and include such things as Salaries & Wages, Employee Benefits, Scholarships & Fellowships, and Supplies & Materials. For campus internal reporting, expense accounts also include recharge expenses and contra-expense accounts such as 59000 Recharge Income.

**Operating Transfer Accounts** fall in the range of 70000-79999. Operating Transfer Accounts are used exclusively to track intra-fund resource transfers in the Current Fund group (excluding Contract & Grant funds). Operating Transfers (or intra-fund resource transfers) occur when monies are transferred between DeptIDs or between/to a CF1 or between/to a CF2 value without changing the location or Fund values.

The intra-fund resource transfer accounts from 70000-79999 are outlined below.



Figure 3. Operating Transfers Quick Reference

<b>OPERATING TRANSFERS QUICK-REFERENCE</b>		<i>For CalPlanning</i>
<b>Operating Transfers</b>		
<b>71xxx Campus Support</b>		<i>For use by central budget office, only, in both CalPlan and BFS</i>
<b>711xx General Allocation</b>		
71110 General Allocation		Baseline allocation of annual support from central resources
<b>712xx Campus Commitments</b>		
71210 Block Grant		Commitment by Chancellor/EVCP
71220 Temporary Academic Support		Commitment by Chancellor/EVCP
71230 Faculty Start-up		Commitment by Chancellor/EVCP
71240 Faculty Retention		Commitment by Chancellor/EVCP
71290 OP Allocations		Allocations/cuts as received by OP
71295 Other Central Commitments		All other commitments by Chancellor/EVCP
<b>713xx Wage &amp; Benefits Support</b>		
71302 Salary Support		Support from the center for broad wage-related actions such as general merit/range increases (may be staff and/or academic)
71304 Benefits Support		Support from the ctr for gen benefits increases (may be staff and/or academic)
71312 Faculty Prov/Up/Down		Corresponds to individual PRT actions on faculty positions
71314 Faculty Merits/Promotions		Corresponds to individual PRT actions on faculty positions
71320 Non-Fac Acad. Up/Down		Corresponds to individual PRT actions on budgeted, non-faculty academic pos.
71322 Non-Fac Acad. Merits/Promos		Corresponds to individual PRT actions on budgeted, non-faculty academic pos.
<b>714xx Ctrl Assessments/Withdrawals</b>		
71410 Central Assessments		Various taxes/assessments/other, including productivity suite funding
71420 Withdrawals/Returns		In-year budget cuts, if any
<b>716xx Fund Exchanges &amp; Other</b>		
71600 Fund Exchanges		Even-dollar exchanges in different fund numbers between the center and a unit
71650 Deficit clearing - Other		Actually occur within the division but are part of a central process.
Transfers_Offset-Campus_Plan		<i>Plan Only</i>
<b>72xxx External Transfers</b>		
<b>721xx Inter-Location Transfers</b>		Units request ITOF transactions by completing and submitting to the Campus Budget Office the UFIN 1520i form on the BAI website.
72110 Inter-Location Xfr (Rev)		<i>For use by central campus offices only</i>
72115 Inter-Location Xfr (Fund Bal)		<i>For use by central campus offices only</i>
InterLocation_Transfers_Plan		<i>Plan Only</i>
<b>722xx Other External Transfers</b>		
72210 Regents Endow/FFE Payout		
72295 Other Transfers		
Transfers_Offset-External_Plan		<i>Plan Only</i>
<b>73xxx To/From Other Divisions</b>		
<b>731xx Campuswide Distributions</b>		<i>731xx for use by these offices, only, in BFS (all units may use in CalPlan)</i>
73110 Summer Session/UNEX Rev Share		Summer Session & UNEX revenue sharing
73120 Academic/Research Awards		Various awards by campus cmtes/ofcs including COR, URAP, etc.
73130 Personnel Awards & Training		Various HR-related awards and training funding
73140 Work-study Funding		Financial Aid
73150 Gift Fee Distribution		UREL distribution of gift fee to VC/Deans
<b>732xx Inter-Divisional Support</b>		<i>732xx for use by any unit to show cross-divisional report coming in or going out</i>
73201 InterDiv - Initial Transfers		Baseline distribution of resources belonging to a division to a unit outside their division (formerly permbudg)
73205 InterDiv - Vice-Chanc Support		Support by VCs to their divisions for multi-division portfolios (Admin, Rsrch, Stdnt Aff)
73295 InterDiv - Other Xfer Btwn Divs		For use by a unit to transfer resources to/from a unit <u>outside of their division</u>
Transfers_Offset-InterDiv_Plan		<i>Plan Only</i>

(continued on next page)

Figure 4. Operating Transfers Quick Reference (cont'd)

<b>74xxx Internal DIVISION Transfers</b>	
<b>741xx From Dean/AVC Office</b>	
74101 Div - Initial Transfers	Baseline distribution of resources belonging to Dean/AVC (formerly permbudg of non-central funds)
74110 Div - Block Grant	Can be divisional resources or redistribution of Chancellor/EVCP commitment
74120 Div - Temp Acad Support	Can be divisional resources or redistribution of Chancellor/EVCP commitment
74130 Div - Faculty Start-up	Can be divisional resources or redistribution of Chancellor/EVCP commitment
74140 Div - Faculty Retention	Can be divisional resources or redistribution of Chancellor/EVCP commitment
74150 Div - Salary Support	Can be divisional resources or redistribution of Chancellor/EVCP commitment
74155 Div - Benefits Support	Can be divisional resources or redistribution of Chancellor/EVCP commitment
74160 Div - Personnel Actions	In-year xfr by salary provision admins corresponding to PRT actions (optional)
74180 Div - Sweeps/Withdrawals	Dean/AVC withdrawals including assessments, cuts, and year-end sweeps
74195 Div - Other Dean/AVC Support	Support from Dean/AVC to their unit
<b>742xx Division Internal Transfers</b>	
74295 Div - Other Internal Xfr	For use by any unit to transfer resources to/from another unit within their division ( <u>but outside their department</u> )
Transfers_Offset-DivInternal_Plan	Plan Only
<b>75xxx Internal DEPARTMENT Transfers</b>	
<b>751xx Department Internal Transfer</b>	
75101 Dept - Initial Transfers	Baseline distribution of resources belonging to dept head within their dept (formerly permbudg of non-central funds)
75195 Dept - Other Internal Xfr	For local changes to the internal org, chartfield1, or chartfield2 within dept
Transfers_Offset-DeptInternal_Plan	Plan Only
Transfers_Adjustment_Plan	Plan Only

**Value Structure**

Account values are five-digit numeric codes. Account values are ranged to indicate which class of accounting item is being referenced (as described in the preceding section). For example, Revenue Accounts fall in the 40000-49999 range.

Figure 5. Account Ranges

Account Range	Classification of Account
10000-19999	Assets
20000-29999	Liabilities
30000-39999	Net Assets
40000-49999	Revenues
50000-59999	Expenses
70000-79999	Operating Transfers

**Notable Changes to Account**

**Account Hierarchy**

For campus management reporting purposes, the Account Hierarchy has been modified in the following ways:

- Room and Board: Moved under Auxiliary
- Other Employee Comp: Moved under Benefits
- Financial Aid or Scholarships and Fellowships: Moved from Comp to Non-Comp
- New parents under Staff Salaries: Career, Contract, Casual

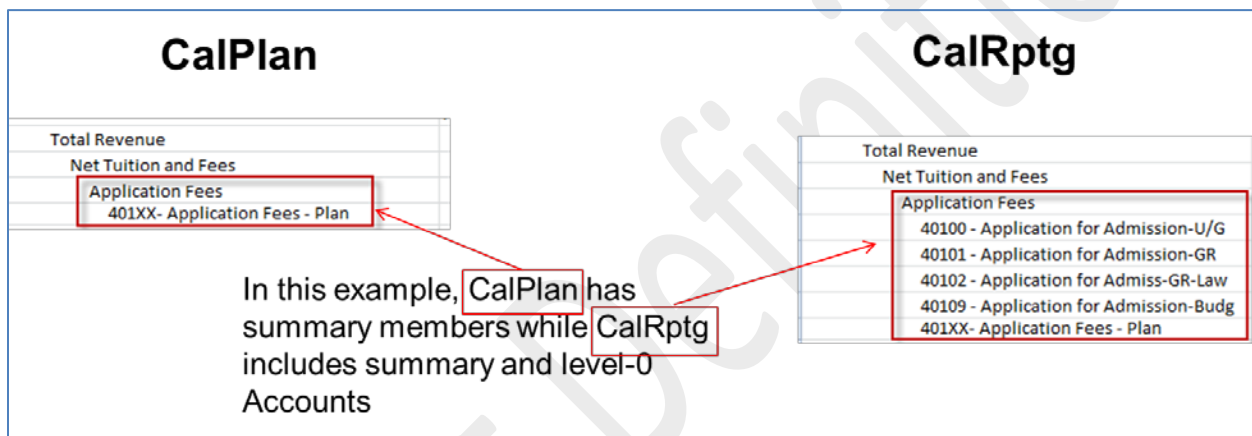
Note: For financial reporting purposes RSSP’s revenues (Room & Board) have historically been reported as auxiliary revenues, Other Employee Compensation will continue to be categorized under Compensation.

Account Hierarchy Changes		
CalRptg	CalPlan	BFS
Anticipated Autumn 2012	Effective as of 4/2/12	Anticipated Autumn 2012

**Summary-Level Account Values**

In addition, for the purposes of CalPlan, summary-level account values have been created to reflect the level of detail necessary for budgeting to encourage high-level, strategic budgeting. While budgeting at a higher level may be desirable and sufficient as a campus, it may also be useful for local users to manage activity at a more granular level in Actuals. Both summary-level account values and detailed account values can be displayed in CalRptg as demonstrated in the figure below. This allows users to compare Budgeted figures to Actuals.

**Figure 6. Summary-Level Account Mapping**



The list of summary level-account values that have been created in CalRptg and CalPlan is presented in the table below. A look-up tool to assist users in understanding which individual accounts roll up to the various “- Plan” accounts is available at: [https://calshare.berkeley.edu/sites/budget/calplanning/Planning\\_Lookup\\_Tool/default.aspx](https://calshare.berkeley.edu/sites/budget/calplanning/Planning_Lookup_Tool/default.aspx).

**Figure 7. CalPlan/CalRptg Summary-Level Account Table**

Summary Level Planning Accounts
400XX - Non Res Tuition – Plan
401XX- Application Fees – Plan
402XX - Student Services Fees – Plan
403XX - Tuition – Plan
404XX - SS and Special Programs Rev – Plan
4050X - Other Student Fees – Plan
4053X - Professional Degree Fees – Plan
4055X - Self-Supporting Degree Program – Plan
4056X - Other Fees – Plan
407XX - UNEX – Plan
408XX - Contr Student Financial Aid – Plan
411XX - Other State Appropriations – Plan
412XX - State Contracts & Grants – Plan
42XXX - Federal Contracts & Grants - Direct – Plan
441XX - Private Contract & Grants – Plan
440XX - Private Gifts for Current Use – Plan

46XXX - Sales Services & Other Income – Plan
47XXX - Sales & Services of Auxiliary – Plan
48XXX - Other Income – Plan
4991X - Capital Gifts & Grants – Plan
4992X - Capital Gifts – Plan
490XX - Nonop Rev-State Fin Approp – Plan
492XX - Investment Income – Plan
493XX - Disposal of CapAssets NetofPro – Plan
Interest Expense – Plan
495XX - Nonoperating Rev/Exp-Other – Plan
Adjustment: Revenue – Plan
71XXX - Campus Support – Plan
72XXX - General Transfers – Plan
7XXXX - Intra-Fund Transfers – Plan
50000-59999 - Academic Additional Compensation – Plan
5101X - Career Staff – Plan
51020 - Contract Staff – Plan
5102X - Casual Staff – Plan
5103X - Staff Additional Compensation – Plan
520XX - Other Employee Compensation – Plan
53XXX - Fringe Benefits – Plan
Adjustment: Compensation – Plan
550XX - General Supplies – Plan
5501X - Laboratory Supplies – Plan
Equipment >\$5K – Plan
Equipment<\$5K – Plan
574XX - Undergraduate – Plan
5741X - Graduate Scholarships and Fellowships – Plan
5745X - Other Prizes and Awards – Plan
5631X - Space Rental – Plan
5632X - Equipment Rental – Plan
5634X - Utilities – Plan
5635X - Depreciation – Plan
5639X - Contra Rent & Utilities – Plan
5732X - Interest & Financing Fees – Plan
5738X - Interest - Contra – Plan
5671X - Participant Support – Plan
5672X - Other Non-Employee – Plan
5700X - Conf-Mtgs-Training-Events – Plan
577XX - Miscellaneous Expenses – Plan
575XX - Impairment of Cap Assets – Plan
579XX - Indirect Cost Recovery – Plan
5780X - C&G Sub Awards – Plan
5781X - Non UC Contracts – Plan
5782X - C&G Intercampus Expenditures – Plan
560XX - Comp Service & Software – Plan
561XX - Communications – Plan
562XX - Maint Contract & Services – Plan
564XX - Publications & Media – Plan
565XX - Transportation – Plan
566XX - Other Services - Non Computer – Plan
572XX - Travel – Plan
Adjustment: Total Non-Compensation – Plan

Adjustment: Total Expenses – Plan

Summary-Level Account Values Changes		
CalRptg	CalPlan	BFS
Effective as of 4/2/12	Effective as of 4/2/12	Anticipated Autumn 2012

#### Net Asset Accounts (30000-39999)

- In the past, all transactions involving Net Assets (also referred to as *Fund Balance Accounts*) used a central DeptID (00800) in the chartstring.
- Moving forward, Current Fund (non-Contract & Grant) Net Asset Account transactions must be coded with the relevant campus unit chartstring codes, including a unit-specific DeptID (not the central 00800 DeptID), and unit ChartField1 and/or ChartField2 values as appropriate.

Fund Balance Accounts Changes		
CalRptg	CalPlan	BFS
Effective as of 4/2/12	Effective as of 4/2/12	Effective as of July 1, 2012

#### Budget Provision Accounts (60000-69999)

- In the past, the 60000-69999 accounts were used in the Temporary Budget Ledger.
- Moving forward, the 60000-69999 accounts will no longer be used.

Budget Provision Accounts Changes		
CalRptg	CalPlan	BFS
Effective as of 4/2/12	Effective as of 4/2/12	Effective as of July 1, 2012

#### Intra-Fund Transfer Accounts (70000-79999)

- In the past, the 70000-79999 account codes did not exist.
- Moving forward, the 70000-79999 account codes will be used to plan for and record intra-fund resource transfers for Current funds excluding (contracts and grants). For inter-location intra-fund transfers (for example, between UCOP and Campus), the 3xxxx accounts will also be used.

Intra-Fund Transfer Accounts Changes		
CalRptg	CalPlan	BFS
Effective as of 4/2/12	Effective as of 4/2/12	Effective as of July 1, 2012

#### Known Issues

- 1) Expense & Revenue Account codes should be reviewed against campus reporting and budgeting needs. Potential to better control COA value proliferation by modifying/deleting certain Account codes.
- 2) Miscellaneous accounts have been inappropriately used instead of other existing account values. Use of some DeptID, CF1 or CF2 values may not be needed if account values used appropriately.

## Fund

### Working Definition

A fund is a self-balancing accounting entity with Assets, Liabilities, Revenues, Expenses and Net Assets (or Fund Balances). A fund is established to capture specific activities or attain certain objectives in the operation of the campus, either 1) in accordance with regulations, restrictions, or limitations imposed by sources outside the campus or, 2) at the discretion of management. The campus' practice is to use the Fund chartfield to identify either the source or the use of the campus' resources. Fund answers the questions, "Where did the money come from?" or "How can it be spent?"

### Discussion

Fund values, like Account and Entity Values are arranged in a Fund Hierarchy. At the highest level of the Fund Hierarchy, funds are categorized as Unrestricted, Designated, or Restricted.

Fund values are available in CalPlan, CalRptg, BAIRS, and BFS. In CalPlan, some funds have been grouped into summary fund buckets (denoted by the fund name followed by, "- Plan"). SEE Figure 9.

**Unrestricted Funds** are resources available for any campus purpose without limitations or stipulations. These funds may be used for any legal and reasonable purpose, following established policies and procedures, in order to carry out the primary mission of the campus.

**Designated Funds** are resources received by the campus that have no limitations or stipulations placed on them by external entities but that are internally designated by management for a specific purpose. Examples of designated funds are student fees (e.g., Course Materials and Services Fees), specified state appropriations, recharge funds, and reserves.

**Restricted Funds** are resources made available to the campus that have specific constraints on how they may be expended or used. These restrictions may come from donors, funding agencies, or others providing funds.

One must know the terms and conditions (restrictions) associated with one's funds, including any fund attributes. Terms and conditions help to determine what expenses are allowable and what expenses are unallowable on a particular fund.

### Fund Value Structure

Fund is a 5-digit code, e.g., 19942 – Non-Resident Tuition.

### Notable Changes to Fund

#### CalPlan Fund Hierarchy Changes

In CalPlan, the Fund Hierarchy has been updated to reflect the major funding groups from the campus perspective. Eventually, these changes are planned to be reflected in the BFS hierarchy as well.

The following logic was applied to the categorization of the funds in CalPlan:

- Designated Funds
  - Refers to funds, like student fees, that have no external restriction on expenditure, but which are internally limited by management (e.g., Course Materials and Services fees)
- Endowments, FFE's, and Gifts
  - Fund Restriction Code was the determining factor on whether a fund fell under "Unrestricted" or "Restricted"
  - Only funds that had a Fund Restriction Code of "Unrestricted" were listed in the corresponding unrestricted buckets

- Funds with a Fund Restriction Code of “Restricted to a Specific Program”, “Restricted to Control Unit/Division Levels 2/3”, or “Restricted to Department Level 4” were listed as Restricted in the appropriate restricted buckets
- All other funds have been classified as restricted or unrestricted based on the restriction code in BFS.

To look-up a specific fund, users should refer to the following website:

<http://budget.berkeley.edu/policies/ManagementFundReporting.html>

The upper levels of the revised CalPlan fund hierarchy can be seen in the following figure as they appear in CalRptg and CalPlan.

Figure 8. Fund Hierarchy Levels

Fund Hierarchy HIGH	Fund Hierarchy MID	Fund Hierarchy LOW	Direct Parent
☐ Unrestricted	☐ Unrestricted	☐ Unrestricted Undesignated	⊕ Other_Unrestricted
			⊕ Sales_Services_Educational
			⊕ Sales_Services_Other_Revenue
		☐ Auxilliary	⊕ Auxiliary
		☐ Unrestricted Endowments and FFEs	⊕ Unrestricted_Foundation_Endowment
			⊕ Unrestricted_Foundation_FFE
			⊕ Unrestricted_Regents_Endowment
			⊕ Unrestricted_Regents_FFE
		☐ Unrestricted Gifts	⊕ Unrestricted_Gifts
		☐ State General Fund	⊕ General_Funds
		☐ Student Tuition and Fees	⊕ Student_Tuition_and_Fees
	☐ Designated Unrestricted	☐ Designated Student Fees	⊕ Designated_Student_Fees
		☐ Designated State Appropriations	⊕ Designated_State_Appropriations
		☐ Designated Recharge and Reserves	⊕ State_Contracts_and_Grants_Funds
			⊕ Recharge_Activities
			⊕ Reserves
☐ Restricted	☐ Restricted Gifts	☐ Restricted Gifts	⊕ Restricted_Gifts
	☐ Restricted Endowments and FFEs	☐ Restricted Endowments and FFEs	⊕ Restricted_Foundation_Endowment
			⊕ Restricted_Foundation_FFE
			⊕ Restricted_Regents_Endowment
			⊕ Restricted_Regents_FFE
	☐ Contracts and Grants	☐ Restricted State Appropriations	⊕ Restricted_State_Appropriations
		☐ Fed Contracts and Grants	⊕ Fed_Contracts_and_Grants
		☐ State Contracts and Grants	⊕ State_Contracts_and_Grants_Funds
		☐ Private Contracts and Grants	⊕ Private_Contracts_and_Grants
☐ Non-Operating or Not Current	☐ Non-Operating or Not Current	☐ Non-Operating or Not Current	⊕ NonCurrent_Funds

Fund Hierarchy Changes		
CalRptg	CalPlan	BFS
Effective as of 4/2/12	Effective as of 4/2/12	TBD

### Summary Level Planning Funds

For the purposes of CalPlan, summary-level fund values have been created to reflect the level of detail necessary for budgeting to encourage high-level, strategic budgeting. These summary-level fund values are listed in the table below.

A look-up tool to assist users in understanding which individual funds roll up to the various “- Plan” funds is available at: [https://calshare.berkeley.edu/sites/budget/calplanning/Planning\\_Lookup\\_Tool/default.aspx](https://calshare.berkeley.edu/sites/budget/calplanning/Planning_Lookup_Tool/default.aspx)

**Figure 9. Summary-Level Planning Funds Table**

Summary Level Planning Funds
All Non-Current Funds - Plan
Auxiliary – Plan
Contracts and Grants – Plan
Designated – Plan
Designated State Appropriations – Plan
Designated Student Fees – Plan
Federal Contracts and Grants – Plan
Other Unrestricted - Plan
Private Contracts and Grants - Plan
Recharge Activities - Plan
Reserves - Plan
Restricted Endowments and FFEs - Plan
Restricted Foundation Endowments - Plan
Restricted Foundation FFE - Plan
Restricted Gifts - Plan
Restricted Regents Endowments - Plan
Restricted Regents FFE - Plan
Restricted State Appropriations - Plan
Sales and Services Educational - Plan
Sales and Services Other Revenue - Plan
State Contracts and Grants - Plan
Student Tuition and Fees - Plan
Unrestricted - Plan
Unrestricted Foundation Endowments – Plan
Unrestricted Foundation FFE – Plan
Unrestricted Gifts – Plan
Unrestricted Regents Endowments – Plan
Unrestricted Regents FFE – Plan

Summary-Level Planning Fund Changes		
CalRptg	CalPlan	BFS
Effective as of 4/2/12	Effective as of 4/2/12	Autumn, 2012

### Known Issues

- Fund consolidation project (out of scope for Outreach)



## DeptID

### Working Definition

A Department Identification (DeptID) value identifies the lowest budgetary unit to which financial transactions are recorded. It represents an entity or activity with a defined business objective. Typically, DeptID functions as an organized group of employees with a leader (director, chair, manager) who is accountable for the use of an established budget. A DeptID can encompass multiple programs/projects and, in most cases, is assigned space. This definition holds with the exception that each Division may define an Allocation DeptID for use as a central allocation or control org for the Division.

DeptID is the lowest level of the Entity Hierarchy.

### Discussion

The Berkeley campus is grouped into organizations of similar activities (schools, colleges, campus support) across campus; within organizations by divisions; and within divisions, by departments. Each department uses one or more DeptIDs. The DeptID allows a unit to identify and manage its own transactions and resource balances. DeptID values can also be grouped by discipline and unit to allow financial activity and budgets to be viewed at all levels in the campus organization. (See Entity Hierarchy, page 19.)

DeptID may indicate how an organization is set up. For example, if there are three centers within a department, then each center might be assigned a unique DeptID to differentiate its activities. DeptID designates ownership or stewardship of a transaction or a funding allocation. Funds are common across the campus, but are divided into individual pots of money by DeptID. For instance, most departments have funding from 19900 - General Funds, so the DeptID separates the History Department's share of that General Funds from the English Department's.

All DeptIDs on campus are reflected in the hierarchical structure of the campus Entity Hierarchy, in much the same way as the Account or Fund codes live on the Account or Fund Hierarchies.

### Value Structure

DeptID is a 5-digit numeric code, e.g., 11967 – CLLAW JD EB Community Law Center or 12615 - HENGL English Gen Ops. DeptIDs currently range from 1 to 40,000 with the ability to expand up to 99,999.

### DeptID Description

- Descriptions are 30 characters or fewer
- Common Format: [Level 4 Entity Code] [Description]
  - e.g., "BAHSB Gen Ops"
- Use of special characters like #, /, ", "" and @ are discouraged as they can cause system issues
- Description changes on existing DeptIDs are only allowed:
  - To correct a typo, or
  - To add more clarification to the existing description if
    - The DeptID was incorrectly named in the first place, or
    - Description change is related to a group or center name change

### Repurposing DeptIDs

Existing DeptIDs cannot be repurposed for new uses. Repurposing DeptIDs causes system integrity issues and creates problems when comparing data between different periods for the same DeptID. If a DeptID is needed for a new business purpose, a new one should be requested. If the existing DeptID is no longer required, it should be inactivated.

## Notable Changes to DeptID

### Allocation DeptID

With the creation of the 70000-79999 for Operating Transfers, Divisions must designate a specific DeptID for use as a central allocation org, referred to as the Division's Allocation DeptID. Most commitments and transfers from the Chancellor or EVCP will be directed to this Allocation DeptID. Divisions are then free to redistribute the funds across their organization as appropriate.

### Known Issues

- 1) Some DeptIDs are no longer being used, but are still listed as "Active" in various enterprise systems.
- 2) Some DeptID values have been created that duplicate other chart segments and should be revised.
- 3) The Maximus system uses DeptID to determine what department has a given expense. This works for most divisions across campus, but in the case of ERSO, the node on the UCB\_MASTERORGTREE does not identify the department (to a low enough level), so they also use CF2 to capture the department info. When CF2 is limited to Faculty/PI, Maximus will no longer have a way to determine with department within ERSO is responsible for given expenses.

## Entity Hierarchy

### Working Definition

The Entity Hierarchy (also referred to as the Organizational/Org Hierarchy) is a representation of the structure of the University in which Organizations, Divisions, Departments, Disciplines, and Units are represented as “Entity Nodes” that roll-up in a defined fashion. The lowest level of the Entity Hierarchy is the DeptID. All levels of the Entity Hierarchy must be utilized in order to create a smooth hierarchy.

### Discussion

The levels of the Entity Hierarchy are:

University – consolidated data view  
    Organization  
        Division  
            Department  
                Discipline  
                    Unit  
                        DeptID – transaction-level data

Note: In the CalPlan system, the numeric ordering of the Entity Nodes has been reversed, with DeptID as Level 0 and University as Level 7. The numeric ordering of the Entity Nodes has not been altered in BFS, in which DeptID is Level 7.

The lowest level of the Entity Hierarchy, DeptID, is used for transactional activities (similarly to the bottom level of the Account Hierarchy). DeptIDs roll-up to specific Entity Nodes that are used for reporting. The structure of the Entity Hierarchy is outlined in the following table.

Figure 10. CalPlan Entity Hierarchy Definitions by Entity Node

Entity Node	Definition	Examples
<b>University</b>	Represents the University in a consolidated view	<ul style="list-style-type: none"> <li>• UCB</li> </ul>
<b>Organization</b>	Provides aggregations of similar activities across Divisions to facilitate university wide analysis and reporting. Multiple Divisions should roll-up to each Organization.	<ul style="list-style-type: none"> <li>• Letters and Science</li> <li>• Colleges</li> <li>• Schools</li> <li>• Other Academic</li> <li>• Research</li> <li>• Campus Support</li> </ul>
<b>Division</b>	The existing definition for a Division remains in place for the present time.	<ul style="list-style-type: none"> <li>• Biological Sciences</li> <li>• Administration &amp; Finance</li> <li>• Student Affairs</li> <li>• Cal Performances</li> </ul>
<b>Department</b>	The existing definition for a Department remains in place for the present time. The Department node represents an entity with a defined business objective. Department functions as an organized group of employees with a leader (director, chair, manager) who is accountable for the use of an established budget that represents a consolidation of all budgets at subordinate Entity levels. A Department encompasses multiple programs/projects and is assigned space. Department is a key reporting level across Campus.	<ul style="list-style-type: none"> <li>• Chemistry Dept</li> <li>• Art History Dept</li> </ul>
<b>Discipline</b>	As defined by Divisions for reporting purposes. In order to facilitate a smooth hierarchy, dummy disciplines have been created where disciplines have not been defined by the division.	
<b>Unit</b>	As defined by Divisions for reporting purposes. In order to facilitate a smooth hierarchy, dummy units have been created where units have not been defined by the division.	
<b>DeptID</b>	<i>SEE DeptID Working Definition, p. 17</i>	<ul style="list-style-type: none"> <li>• Controller's Office</li> <li>• RS Criminal Justice Ctr</li> <li>• French Gen Ops</li> </ul>

### Value Structure

Entity Nodes are made up of five alphabetic characters. DeptIDs are comprised of five numeric characters (see previous section).

### Notable Changes to the Entity Hierarchy

#### Top Four Entity Hierarchy Levels

- As part of the One Hierarchy project, the Entity Hierarchy has been updated at the top three levels of the university.
- Moving forward, the top three levels of the Entity Hierarchy are University, Organization, and Division. The Entity Hierarchy has been modified to reflect this structure.

Top Four Entity Hierarchy Levels Changes		
CalRptg	CalPlan	BFS
Effective as of 02/05/13	Effective as of 02/05/13	07/01/2013

#### Bottom Four Entity Hierarchy Levels

- Moving forward, the lower levels of the Entity Hierarchy will be Department, Discipline, Unit, and DeptID. The Entity Hierarchy has been modified to reflect this structure through the implementation of the One Hierarchy project.
- Discipline and Unit will only be used when a Department has a clearly defined reporting need to reflect with these structures. When Discipline and Unit are not required, dummy values will be used to facilitate system performance for CalPlan.

Bottom Four Entity Hierarchy Levels Changes		
CalRptg	CalPlan	BFS
Effective as of 02/05/13	Effective as of 02/05/13	07/01/2013

#### Known Issues

There are no known issues relating to the Entity Hierarchy.

## ChartField1

### Working Definition

The ChartField1 (CF1) segment represents a project. A project is defined as a financial activity with a limited time span, frequently involving multi-year activities. Additionally, four CF1s have been designated as Campus Management Codes and are mandatory, when applicable. Examples of CF1 activities are faculty start-up (Campus Management Code) and capital construction projects (Project).

### Discussion

The creation and management of ChartField1 values is decentralized, meaning that authorized users across campus have the ability to create or alter values. Authorized users are typically restricted to the creation or management of ChartField1 values within a range, denoted by a unit prefix in the first two characters of the value (e.g., "CL" at the beginning of a CF1 value denotes the Boalt School of Law).

Note: In CalPlan only a subset of all CF1 values has been included. This subset represents CF1s that Divisions identified as necessary for budgeting purposes.

### Campus Management CF1s

The use of four campus-wide, shared CF1 values is mandatory and trumps other uses of CF1. Responsibility for activity in shared CF1 values is identified at the DeptID-Fund-CF1-CF2 intersection.

**Figure 11. Campus Management CF1s**

Value	Management Code	Description
3SXXXX	Faculty Start-up	Support for individual permanent faculty upon their hire. The negotiated agreements include funding for costs such as research support, renovation of laboratories, equipment, summer salary, exceptional removal, and housing differential. Does not include expenses related to their actual recruitment, for example travel to campus for interviews; these expenses are reported as Faculty Recruitment.
3TXXXX	Faculty Retention	Costs for the retention of individual permanent faculty. The negotiated agreements include funding for expenses such as research support, laboratory renovations, equipment, and summer salary.
3UXXXX	Faculty Recruitment	Funds expended during the permanent faculty recruitment process for costs such as position advertisements, travel and lodging of recruiters, and travel, lodging, and business meals of candidates during interview travel to the campus. Does not include funds awarded to newly appointed permanent faculty in support of research or other start-up needs; these are reported as Faculty Start-up.
3ZACOM	Commencement	For transactions related to commencement ceremonies, regardless of fund source, to be used with purchase orders, financial journals, and budget journals.

Note: The four mandated codes represent a consolidation of the former 3S, 3T, 3U, 3Z, 4S, 4T, 5S, and 5T codes.

### Value Structure

ChartField1 is denoted by a 6-character alphanumeric code. The first two characters in the project ChartField1 must be the first two letters of the Department node on the Entity Hierarchy. This nomenclature facilitates reviewing codes for an entire unit.

### Notable Changes to CF1

#### Mandated Campus Management Codes

- In the past, an extensive series of centrally mandated Campus Management Codes (i.e., the 3S, 3T, 3Z, 4S, 4T, 5S, 5T codes) was used

- Moving forward, the use of only four Campus Management Codes will be required
  - Faculty Start-up (3SXXXX)
  - Faculty Recruitment (3UXXXX)
  - Faculty Retention (3TXXXX)
  - Commencement (3ZXXXX)
- The Campus Management Codes will be used in combination with DeptID and a faculty member's ChartField2 code to track faculty spending in actuals

Mandated Campus Management Codes Changes		
CalRptg	CalPlan	BFS
Anticipated 7/1/2012	Anticipated 7/1/2012	Anticipated Autumn 2012

### Known Issues

- 1) Some Divisions are using the Campus Management Limited Purpose 3L Series CF1 codes to identify funds that are ineligible for potential carry-forward taxation. Alternate solutions should be evaluated for this need?
- 2) Certain endowed chair terms specify that a portion of the funds be designated to specific activities (e.g., student support, salary, etc.)—potential new Campus Management codes have been proposed to address this need.
- 3) Fundraising may be a candidate for an additional Campus Management code.

## ChartField2

### Working Definition

To meet the critical and significant campus-wide reporting need, a single, unique ChartField2 (CF2) value will be used to track ongoing financial activity for the reporting, analysis and management of resources specific to a faculty member or principal investigator.

### Discussion

ChartField2 values are *not* available in CalPlan for budgeting purposes.

### Unique CF2 Eligibility Criteria

ChartField2 values are automatically assigned to certain appointees, those that are eligible for Principal Investigator status based on their appointment type. Per the *Policy On Eligibility For The Submission Of Extramural Support Proposals And Procedures For Obtaining Exceptions*,<sup>1</sup> the following appointees will be automatically assigned a unique ChartField2 value at the time of hire.

- Members of the Academic Senate, including Emeriti<sup>1</sup>
- Appointees in the Agronomist series, including Emeriti<sup>1</sup>
- Appointees in the Adjunct Professor Series
- Appointees in the Continuing Education series at ranks VII or VIII (for continuing education programs only).
- Cooperative Extension Specialists
- Appointees in the Professional Research Series whose salaries are drawn from central campus funds.<sup>1</sup>

Other titles that are approved via the VC Research PI eligibility exception process will also receive a CF2.

### Value Structure

ChartField2 contains five alphanumeric characters. CF2 values are randomly generated and contain no internal logic. ChartField2 codes must be unique to each PI/faculty member across campus. ChartField2 descriptions must adhere to the following format to facilitate searches and provide alphanumeric sorting on reports and pick lists.

- LastName\_FirstName\_UID
  - e.g. Smith\_Jane\_123456

The FirstName of a given faculty member or PI may be truncated as descriptions are limited to 30 characters in the BFS system. University ID (UID) will not be truncated. For example, the CF2 description for a faculty member named Dominique Chateaubriand with an eight-digit UID might be truncated thusly:

- Chateaubriand\_Dominiq\_12345678

If a faculty member's surname exceeds 19 characters, then FirstName will be limited to the first initial and LastName may also be truncated. Consider faculty member Dominique Chateaubriand-Moliere.

- Chateaubriand-Molie\_D\_12345678

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<sup>1</sup> Policy and detailed faculty appointment categories available at <http://vcresearch.berkeley.edu/principal-investigator-status>



There will be no Home Department Attribute associated with CF2.

## Notable Changes to CF2

### Faculty/Principal Investigator Definition

- In the past, ChartField2 has been used as a flexible chart segment for multiple purposes.
- Moving forward, ChartField2 will be used exclusively to track faculty or principal investigator (PI) activity. Faculty members that are eligible for PI status by virtue of their appointment type will be automatically assigned a single, unique ChartField2 value. Other appointees may also be assigned a single, unique ChartField2 value by exception. ChartField2 is not included and cannot be budgeted to in CalPlan. ChartField2 is available to record and track actuals.

Chartfield2 Faculty/Principal Investigator Definition Changes		
CalRptg	CalPlan	BFS
Anticipated Autumn 2012	Not available in CalPlan	Anticipated Winter 2012

### Chartfield2 Projects Converted to Chartfield1

- Moving forward, a select number of Chartfield2 values that were being used to track project activities have been converted into Chartfield1 values in CalPlan.

Chartfield2 Projects Converted to Chartfield1 Changes		
CalRptg	CalPlan	BFS
Effective as of 4/2/12	Effective as of 4/2/12	Anticipated 2013

### Known Issues

- 1) Develop Existing Value Transition Process
- 2) Develop Steady State Business Process
  - HR process triggers automatic value creation
  - Exception process via PI exception
  - Values communicated to Divisions/University Relations
- 3) Request for better method to track Fundraising activity in order to calculate ROI. ROI reporting being driven by individual Fundraiser activities—potential application of CF2 for Fundraisers.
- 4) How to facilitate before/after CF2 reporting for users
- 5) Identify implications of new Faculty CF2 values on Grants & Contracts

## Program Code

### Working Definition

*Program Code is used to identify broad campus functional areas of activity. Program code is used exclusively with Expense Accounts. Program Code is not used with Assets, Liabilities, Net Assets, Revenue, or Operating Transfers accounts*

### Discussion

Program Code values are not available in CalPlan for budgeting purposes.

Program Code supports OMB A-21 and other system-wide reporting requirements. Program Code is used for all expense transactions. Additionally, Program Code is used for expenses that are not related to the operating budget in cases where it is still desirable to maintain detailed sponsored budgets in the Temporary Budget Ledger (as may be the case for certain Contracts & Grants).

**Figure 12. Program Code Descriptions**

Value	Description
40	<b>Instruction &amp; Departmental Research:</b> This code includes all activity that is part of a unit's instruction program, except for tutorial instruction (which should be coded as Student Services), instruction during the summer session (which should be coded as Summer Sessions), and instruction for extension courses (which should be coded as University Extension). These activities include academic units' instruction, academic administration, departmental academic advising, student training grants, departmental research, and curriculum development.
41	<b>Summer Sessions:</b> This includes all activity for the administration, instruction, and operations of Summer Sessions.
43	<b>Academic Support:</b> This code includes all activity for specialized support related to instruction and research programs. It includes the retention, preservation, and display of educational materials, for instance, museums and galleries; the provision of services that directly assist the academic functions of the campus, for instance, academic shops and training clinics; media, such as audiovisual services; and academic computing.
44	<b>Organized &amp; Sponsored Research:</b> This code includes all activity specifically organized to produce research outcomes, whether commissioned by an external agency or separately budgeted by a unit within the University. It includes all activity for individual and/or project research awards as well as those for Organized Research Units, institutes, research centers, and Committee on Research grants.
60	<b>Libraries:</b> This code is used only with activity for the campus Library and the Law Library. It includes the acquisition, preservation, display, and maintenance of collections. (Program code 60 should not be used with departmental budgets for libraries.)
61	<b>University Extension:</b> This code includes all activity for the administration, instruction, and operations of University Extension.
62	<b>Public Service:</b> This code includes all activity that is established primarily to provide non-instructional services beneficial to individuals and groups external to the campus. Included in this classification are campus outreach and community access programs and publications, for instance, arts, public lectures, community science education, and similar non-instructional services to particular sectors of the community. Examples are Lawrence Hall of Science and Cal Performances.
64	<b>Maintenance &amp; Operation of Plant:</b> This code includes all activity for central services pertaining to the maintenance and operation of the physical plant, including administration, custodial services, grounds, utilities, building maintenance, renewal and replacement, and central campus facilities planning.
68	<b>Student Services:</b> This code includes all activity for the offices of admissions, registrar, student financial aid administration, and those functions whose primary purpose is to contribute to the physical and emotional well-being of students and to their intellectual, cultural, and social development outside the context of the formal instructional program. It includes student activities, student advising in non-academic departments, health services, recreational sports, counseling, remedial instruction, and career guidance.
72	<b>Institutional Support &amp; General Administration:</b> This code includes all activity for central units and functions that provide core services to the entire campus, for instance, administrative and business services, police, storehouse, communications, environmental health and safety, development, community and alumni relations, administrative computing, and all central campus administration.
76	<b>Auxiliary Enterprises:</b> This code includes all activity for units that exist to furnish goods or services for a fee to students, faculty, staff and other non-University customers, and are managed as self-supporting units. Examples include parking, student housing and food services, and intercollegiate athletics.
78	<b>Student Financial Aid:</b> This code includes student financial aid awards, grants, scholarships, fellowships, and loans administered by academic departments and/or by other service units.

Value	Description
80	<b>Provisions for Allocation:</b> This code includes appropriations for central campus provisions for discretionary purposes, salary and benefit allocations, and overhead recoveries.

### Value Structure

Program Code is a two-digit numeric value.

### Notable Changes to Program Code

There are no changes planned for Program Code. This chart segment, however, will not be included and cannot be budgeted to in CalPlan. Program Code is available to record and track actuals.

### Known Issues

- 1) Some Divisions have requested the ability to budget to Program Code in CalPlan (JIRA CBP-184)

## Other Known Issues

### Building

2) How to track activity related to and budget for buildings? CF2? DeptID? Subsidiary system?

### UC Foundation

3) Review Foundation use of COA, in particular, the application/non-application of CF2.

### Naming Conventions – Characters to Avoid

4) Query Operators and Wildcard Characters

Certain kinds of characters have special meaning in the Oracle Applications, which makes their use within CoA segment descriptions problematic. Other characters have special meanings in other programming environments where CoA segment descriptions are likely to be stored. This appendix describes the characters which should be avoided for these reasons.

Query Operators:

Operator	Meaning	Example
=	Equal to	= 'Janet'
!=	Not equal to	!= 'Janet'
>	Greater than	>99.1
>=	Greater than or equal to	>= 55
<	Less than	<1000.00
<=	Less than or equal to	<= 100
#BETWEEN	Between two values	#BETWEEN 1 and 100

Wildcard Characters:

Character	Meaning	Example
%	Represents any character or group of characters	Admin% can represent Administration, Administer, and so on
_ (Underscore)	Represents any single character	Year_ can represent Year1, Year2, and so on
*	Represents any character or group of characters	Though not used by Oracle, the asterisk is a wildcard character in other kinds of systems.
?	Represents any single character	Though not used by Oracle, the question mark is a wildcard character in other kinds of systems.

Other Problem Characters:

Character	Meaning	Example
&	Causes Oracle to prompt the user for a value	Entering "where description = 'T&E'" causes Oracle to prompt "Enter value for E:"
\	Quotes the next character	\% indicates a percentage sign rather than a wildcard

In summary we should not use the following characters in segment descriptions:

\	>	<
!	#	%
-	*	?
&		

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