

UC Berkeley's Chart of Accounts in Cal Answers and CalPlanning

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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.

Chart Segment Overview

These segments have actuals and are also used in planning:

- **Business Unit** identifies the accounting entity involved
- **Account** identifies the accounting nature of the transaction
- **Fund** identifies the source and/or use of the money
- **DeptID** identifies the cost center in the entity hierarchy
- **Chartfield1** identifies the project the money was set aside or used for

These segments are used for actuals, but not for planning:

- **Chartfield2** identifies faculty member
- **Program** identifies the functional area of activities impacted; used for expenses only

Figure 1: Chart Segment Availability by Enterprise System

The following table highlights which chart segments are available in enterprise finance systems.

	CalPlan	CalRptg	Cal Answers
Business Unit	•	•	•
Account	•	•	•
Fund	•	•	•
DeptID	•	•	•
Chartfield1	•	•	•
Chartfield2		•	•
Program		•	•

Business Unit

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 available in Cal Answers and CalPlanning are:

- 10000 UC Berkeley
- J0000 UC Office of the President

Value Structure

In BFS, Business Unit consists of five alphanumeric characters.

In CalPlanning, Business Unit is used as a prefix to the Entity, e.g. 1_COCHM refers to UC Berkeley as the business unit and College of Chemistry as the entity.

Account

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 a hierarchy in which related individual account codes are grouped together in meaningful clusters. For example, individual accounts, such as 55010 Inorganic Chemicals and 55030 General Office Supplies 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.

Expenses

- 55000 General Supplies
 - 55010 Inorganic Chemicals
 - 55030 General Office Supplies

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

Account Ranges

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.

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

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- **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 positing 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.

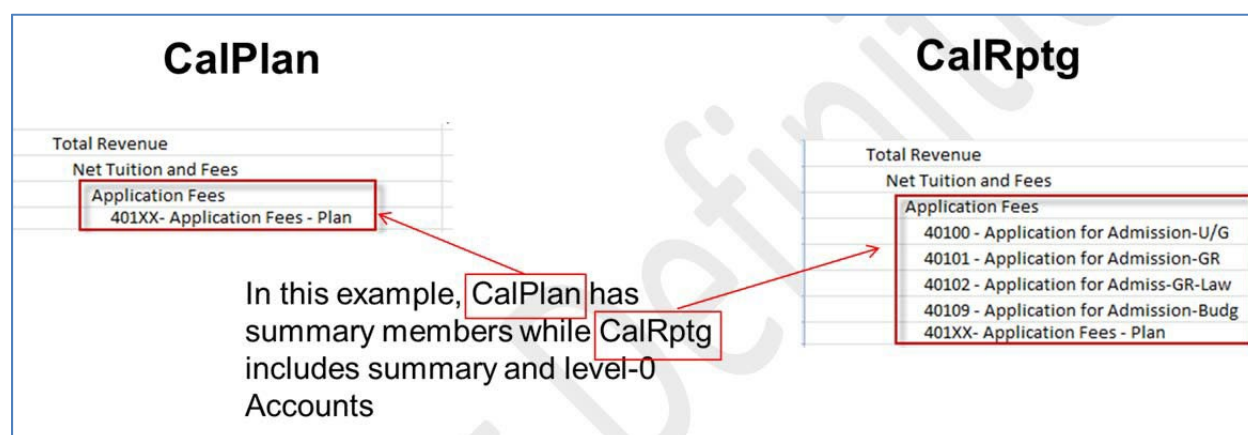
- **Revenue Accounts** fall in the range of 40000-49999. They consist of sources of income that are generated from outside the campus. Revenues include Student Tuition & Fees, Grants & Contracts, Educational Activities, Auxiliary Enterprises, State Appropriations, and Gifts.
- **Expense Accounts** fall 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. For more detailed information about Operating Transfers including examples, see [Operating Transfers Guidelines](#).

Account Range	Classification of Account
71XXX	Campus Support
72XXX	External Transfers
73XXX	To/From Other Divisions
74XXX	Internal DIVISION Transfers
75XXX	Internal DEPARTMENT Transfers

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. For a complete list of summary level account values, see [CalPlan Account Values](#).

Figure 2: Summary-Level Account Mapping



Fund

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 in accordance with regulations, restrictions, or limitations imposed by sources outside the campus or 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

Like the values in Account and Entity, the values in Fund are arranged in a hierarchy. At the highest level of the Fund hierarchy, funds are categorized as Current Funds and Non-Current Funds, depending on whether they will or will not be used in the current fiscal year.

Current Funds are further broken into Unrestricted and Restricted, with further levels of detail available. To facilitate high-level strategic budgeting, CalPlanning has five major "fund buckets," which can be identified by the "- Plan" suffix in the description. In Cal Answers, these fund buckets can be found in the Fund Group column. To identify the summary level planning fund for an individual fund, see [Fund Mapping Table.xlsx](#). You can search by fund code or fund description.

Restricted / Unrestricted	Plan
Unrestricted	Unrestricted - Plan
Unrestricted	Designated - Plan
Restricted	Restricted Gift Funds - Plan
Restricted	Restricted Endowments and FFEs - Plan
Restricted	Contracts and Grants - Plan

Fund Value Structure

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

Entity

Definition

Entity, also referred to as Org or Organization, is a representation of the structure of the University in which Organizations, Divisions, Departments, Disciplines, and Units are represented as "entity nodes" that are organized into a hierarchy as shown in Figure #.

Figure 3. CalPlan Entity Hierarchy Definitions by Entity Node

Entity Node	Definition	Examples
University	Represents the university in a consolidated view	<ul style="list-style-type: none"> • UCB
Organization	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"> • Letters and Science • Colleges • Schools • Other Academic • Campus Support
Division	The existing definition for a division remains in place for the present time	<ul style="list-style-type: none"> • Letters and Science • Colleges • Schools • Other Academic • Campus Support
Department		<ul style="list-style-type: none"> • Biological Sciences • Administration & Finance • Student Affairs • Cal Performances
Discipline		
Unit		
DeptID	See DeptID	<ul style="list-style-type: none"> • 12345 • 45135

Levels in the Entity Hierarchy

There are 7 levels in the entity hierarchy with University having the most general information and DeptID having the most detailed transaction level information. BFS considers the DeptID as level 7 and University as level 1. In contrast, CalPlanning identifies DeptID as level 1 and University as Level 7. The DeptID can be identified by its five-digit numeric code. All of the other levels in the entity hierarchy use five characters, but not all are numeric.

DeptID

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.

Value Structure

DeptID is a five-digit numeric code, with current DeptIDs ranging from 1 to 40000 with the ability to expand to 99999. Here are a couple of examples:

- 11967 – CCLAW JD EB Community Law Center

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- 12615 – HENGL English General Ops.

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.

Known Issues

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.

Chartfield1

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.

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 have been included. This subset represents CF1s that divisions identified as necessary for budgeting purposes.

Campus Management CF1s

Four CF1s have been designated as Campus Management Codes and are mandatory, when applicable. 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 4. 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.
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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.

Chartfield2

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.

Program Code

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.

When to create a DeptID vs Chartfield1 vs Chartfield2

Segment	Purpose
DeptID	Ongoing operations where there are revenues and/or expenses with an identified budget owner
Chartfield1	Project with start and end dates
Chartfield2	Track resources specific to a faculty member or principal investigator