



A Customer Guide to the Chart of Accounts

**California Polytechnic University,
San Luis Obispo**

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REVISION CONTROL

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1.0 Introduction

The PeopleSoft chart of accounts consists of six (6) chart fields that when used together provides information about a specific transaction. The six chart fields are: Fund, Dept ID, Program, Project, Account, and Class. Each chart field identifies specific information. All transactions must have Fund, Dept ID and Account. Based on the funding of the transaction, Program, Project or Class may also be used.

2.0 Chart Fields

Fund (5 digits - alphanumeric) - Required

Cal Poly is a state agency and as such, has several different funding sources. These funding sources fall into one of three categories: 1 – Appropriated, 2 – Cash, 3 – Reimbursed Activities. The specific fund is identified by the FUND chartfield.

- Identifies the funding source, ie. CSU Operating Fund, Lottery, Trust
- Self-balancing
- Level at which a trial balance can be created
- Funds most commonly used by Cal Poly Departments
 - CSU Operating Fund
 - Examples
 - SL001
 - Lottery
 - Examples
 - MY004 = Lottery Teacher Diversity
 - Miscellaneous Trust
 - Examples
 - MX035 = Japan Study Tour
 - Reimbursed Activity
 - Examples
 - SL002 = Reimbursed Activity

Department ID (6 digits - alphanumeric) - Required

The Dept ID chart field is six characters in length. The DeptID is used to identify the department that is generating the transaction.

Account (6 digits – numeric) = Required

An account identifies the type of expenditure. Examples are:

Supplies and Service = 660003

Travel In-state = 606001

Equipment = 619001

Program Chart Field

The program chart field is used to further classify items for departments in addition to identifying specific reimbursed activities and off-campus workstudy programs. For reimbursed activity and off-campus workstudy, this chart field identifies the individual or company to be invoiced to recover funding for the transaction

Project

The project chart field is another way for campus departments to further track their expenses or revenues in relation to a project. A project is defined as having a specific beginning and end date. In addition, the project chart field is also used in combination with the reimbursed activity program code to identify the Foundation or ASI account.

Class

The class chart field is used by departments to further identify their expenses. A generic set of values have been established to assist departments in identifying these expenses. These values are CU001 thru CU040. The description for these chart fields are “User Defined #1, User Defined #2, etc.

Examples

The values in these examples are just samples. If you are unsure of the appropriate value, call the BABS office at x2091:

1. Choose the appropriate Fund - Required

Fund	Dept ID	Account	Program	Project	Class
SL001					
SL001 = CSU Operating Fund					
MXD04 = Athletics General Trust					
SL002 = Reimbursed Activity					
MY017 - COE Discretionary					

2. Choose the Department ID - Required

Fund	Dept ID	Account	Program	Project	Class
SL001	115400				
100100 = Ag Education					
117500 = College of Science & Math					
125100 = Budget & Analytic Business Svcs					
115400 = Mathematics					

3. Choose the appropriate Account - Required:

Fund	DeptID	Account	Program	Project	Class
SL001	115400	660003			
619001 - Equipment					
660003 - Supplies & Services					
660804 - Uniform Allowance					

4. Choose the appropriate Program, when applicable

Fund	Dept ID	Account	Program	Project	Class
SL001	115400	660003			
PA004 - Advancement					
PC029 - Poly Canyon Village					
R1000 - Cal Poly Corporation					
R1001 - ASI					
R2000 - Cal Poly Foundation					

5. Choose the appropriate Project, when applicable

Fund	DeptID	Account	Program	Project	Class
SL001	115400	660003			
CP0048 - Sun Microsystems					
Z35075 - CPC Mustang Athletic Fund					
V60581 - CPF Dairy Challenge					
Y52700 - ASI Craft Center					

6. Choose the appropriate class, when applicable

Fund	DeptID	Account	Program	Project	Class
SL001	115400	660003			CU005
CF002 - Faculty Workstation					
CL001 - Library Supl Books					
CU005 - User Defined 005					

The complete chart field string would look like this:

Fund	DeptID	Account	Program	Project	Class
SL001	115400	660003			CU005
CSU Operating Fund	Mathematics	Supplies & Services			User Defined 005

3.0 Chart Field Business Rules at Cal Poly, SLO

1. Fund, Dept ID and Account are required
2. The Reimbursed Activity Fund is SL002. When SL002 is used a Program chart field value beginning with R or W is required. The program indicates the party who will reimburse the University for the charge.

Fund	DeptID	Account	Program	Project	Class
SL002	126500	660003	WS000		

3. If the Program chart field value R1000 is used, which is the Corporation, then a Project chart field beginning with the letter Z is required.

Fund	DeptID	Account	Program	Project	Class
SL002	115400	660003	R1000	Z35075	

4. If the Program chart field value R2000 is used, which is the Foundation , then a Project chart field beginning with the letter V is required.

Fund	DeptID	Account	Program	Project	Class
SL002	100600	660003	R2000	V60581	

5. If the Program chart field value R1001 is used, which is ASI, then the Project chart field beginning with the letter Y is required.

Fund	DeptID	Account	Program	Project	Class
SL002	141000	660003	R1001	Y52700	

6. Certain funds for capital outlay projects will require the project value. These are specialized accounts and normally handled by specialists within Facilities Planning.