



CAL POLY®

A Customer Guide to the Chart of Accounts

**California Polytechnic State University
San Luis Obispo**

REVISION CONTROL

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1.0 Introduction

The PeopleSoft chart of accounts consists of six (6) chart fields that, when used together, provide information about a specific transaction. The six chart fields are: **Fund**, **DeptID**, **Account**, **Program**, **Project**, and **Class**. Each chartfield identifies specific information. All transactions must have a Fund and an Account. A DeptID (Department) is required for revenue and expense transactions. Based on the funding of the transaction, the Program, Project, or Class chart fields may also be used. Instances where a Program, Project, or Class is required are explained below.

2.0 Chartfields

Fund (5 digits – alphanumeric) – Always Required

Cal Poly is a state agency and, as such, has multiple funding sources. The Fund chartfield value identifies the funding source.

- Examples:
 - CSU Operating Fund - SL001
 - Instructionally Related Activities – MO030 - IRA General
 - Parking Fee Revenue Fund - MT001- IRA General
 - University Campus Program (UCP) – 61491 – OCOB Faculty Fund
 - SL002 – Reimbursed Activity: This fund is used exclusively to recover costs from off-campus entities and on-campus auxiliary organizations.
 - Reimbursed activities from Auxiliaries must include a Program and Project chartfield value. The system cannot process the transaction without them.
 - Auxiliary organizations:
 - Cal Poly Partners (CPP)
 - Associated Students Incorporated (ASI)
 - Cal Poly Foundation (CPF)

Account (6 digits – numeric) – Always Required

The account chartfield identifies the type of transaction.

- Example:
 - Revenue = 5xxxxx series
 - Expense = 6xxxxx series

DeptID (6 digits – numeric) – Conditionally Required*

The DeptID is used to identify the department that is generating the transaction.

**A DeptID is not used for balance sheet accounts. The general campus will not use balance sheet accounts.*

Program (5 digits – alphanumeric) – Required with all SL002 transactions

The Program chartfield is used to further classify items, including identifying reimbursed activities. For reimbursed activity transactions, this value identifies which entity will be invoiced to recover funding.

A Program must be included for all Cal Poly Partner, ASI, and Cal Poly Foundation reimbursed transactions.

- The Program for Cal Poly Partners is R1000
- The Program for ASI is R1001
- The Program for Cal Poly Foundation is R2000

Project (6 digits – alphanumeric) – Required for auxiliary reimbursed activities

The Project chartfield is an additional way to track transactions for a project. A project is defined as having a specific beginning and end date.

A Project is required for all Cal Poly Partners, ASI, and Cal Poly Foundation transactions (auxiliaries).

- The Project for Cal Poly Partners starts with Z
- The Project for ASI starts with Y
- The Project for Cal Poly Foundation starts with B090

Class (5 digits – alphanumeric)

The Class chartfield is used to further identify expenses. A generic set of values has been established to assist departments in identifying these expenses. These values are CU001 through CU040. The descriptions for these chartfields are “User Defined #1, User Defined #2, etc.

3.0 Examples

The following chartfield values are for illustrative purposes only. The relationship of a chartfield value can change. If you are unsure of the appropriate value, contact Expenditure Transfers at expendituretransfers@calpoly.edu, or University Accounting and Reporting at uar@calpoly.edu.

1. Choose the **Fund** - Required

Fund	DeptID	Account	Program	Project	Class
SL001					
Examples:					
SL001 - CSU Operating Fund					
SL002 - Reimbursed Activity					
MO007-IRA ² Athletics-General					
70000 - Dean's Power of Doing Fund					

²IRA: Instructionally Related Activities

2. Choose the **DeptID*** - Required

Fund	DeptID	Account	Program	Project	Class
SL001	100100				
Examples:					
100100 - CAFES-Agriculture Education & Communication					
117500 - CSM-College of Science & Math					
107500 - OCOB-Orfalea College of Business					
112500 - CENG-College of Engineering					

**A DeptID is not used for balance sheet accounts.*

The general campus will not use balance sheet accounts.

3. Choose the **Account** - Required

Fund	DeptID	Account	Program	Project	Class
SL001	100100	660017			

Examples:

660017 - Ad & Promotional Publications (expense)
660003 - Supplies and Services (expense)
619001 - Equipment (expense)
504816 - Event Permits (revenue)

4. Choose the **Program**, when applicable.

A Program **must** be included for all transactions that use fund SL002, including auxiliaries and off-campus agencies.

- The Program for Cal Poly Partners is R1000
- The Program for ASI is R1001
- The Program for Cal Poly Foundation is R2000

Fund	DeptID	Account	Program	Project	Class
SL002	100100	660017	R1000		

Examples:

R1000 - Cal Poly Partners
R1001 - ASI
R2000 - Cal Poly Foundation
R2011 - AT&T

5. Choose the **Project**, when applicable

- A project chartfield value is not required for off-campus agencies, but may be used.
- A Project must be included for all fund SL002 auxiliary transactions, i.e., Cal Poly Partners, ASI, or Cal Poly Foundation.
 - ✓ The Project for Cal Poly Partners starts with a Z
 - ✓ The Project for ASI starts with a Y
 - ✓ The Project for Cal Poly Foundation starts with B090

Fund	DeptID	Account	Program	Project	Class
SL002	100100	660017	R1000	Z46639	

Examples:

Z46639 - CPC-Assessing Forest Resilience
Y12200 - ASI-Club Services
Y52500 - ASI-UU Administration
B0900 - CPF-General Administration

6. Choose the class, when applicable

Fund	DeptID	Account	Program	Project	Class
SL001	100100	660017			CU005
Examples:					
CU005 - User Defined 005					
CF002 - Faculty Workstation					
MAR01 - Maritime/Cal Poly Integration					

4.0 Chartfield Business Rules at Cal Poly, SLO

1. Fund and Account are required. DeptID is conditionally required
2. The Reimbursed Activity Fund is SL002. Fund SL002 may be used for transactions reimbursed by Cal Poly Partners, ASI, or Cal Poly Foundation.
3. Fund SL002 is also used for reimbursed activities from off-campus customers (such as cell tower utilities, Mustang Lanes phone, etc.).
4. A **Program** chartfield value is always required with Fund SL002.
The Program indicates the entity that will reimburse the University for the charge.
The Program for **Cal Poly Partners is R1000**.
The Program for **ASI is R1001**.
The Program for **Cal Poly Foundation is R2000**.
There are additional program chartfield values for off-campus agencies
5. A **Project** chartfield value is always required with Fund SL002 for auxiliaries, but not with off-campus agencies.
The Project for the **Cal Poly Partners starts with a Z**.
The Project for **ASI starts with a Y**.
The Project for the **Cal Poly Foundation starts with B090**.