

## CHART OF ACCOUNTS and Chartfields Descriptions

Updated 3/16/2021

### ➤ **Required Chartfields:**

- Purpose
- Account
- Fund
- Dept ID
- Class (required with salary line positions only and some graduate students)

### ➤ **Auto-populated Chartfields by Speedtype (or Optional):**

- Purpose
- Account
- Fund
- Dept ID
- Program (sometimes)
- Project ID (sometimes)
- Source (sometimes)
- UD User Field (optional)

### ➤ **Detailed Information about the Chartfields:**

**PURPOSE** (usually 10 alphanumeric characters, 6 for assets/liabilities)

#### **Revenue/Expense Purpose codes (see chart on next page):**

- First 4 characters will identify major unit; they are based on Registrar's acronyms from 2003.
  - Warning: an acronym is not always reliable for determining the current Dept ID due to a subsequent re-designation.
- 5<sup>th</sup> and 6<sup>th</sup> characters are the Purpose category
- Final 4 characters are randomly sequentially assigned with some variations:
  - Allocated\* funds have a **5** in the 7<sup>th</sup> position
  - Other funds have a **2** in the 7<sup>th</sup> position (exceptions noted below)
  - Allocated\* supplemental funds have an **S** in the 7<sup>th</sup> position

#### **Asset/Liability Purpose codes (6 alphanumeric characters)**

- Purpose code is the same as Account in most cases.
- Assets always start with **A** and Liabilities always start with **L**
- The second digit will identify the Major Asset/Liability Heading
- The third digit identifies Sub-Headings, as per definitions established by the Controller.
- Standard assets/liabilities contained in each fund group have identical values with 6<sup>th</sup> digit representing the fund group (e.g. A1CWT**1**, A1CWT**2**, etc.).

\*Allocated funds are one-time dollars generally transferred from an operating Basic or Self-Supporting Purpose to an Operating Balance Purpose for a specific reason. They run on a cash basis and thus keep their balances at fiscal year-end.

**Purpose Structure Chart for Expenses and/or Revenue Codes: XXXX567890**

Purpose type	XXXX*	5th & 6 <sup>th</sup> (Fund Type)	7 <sup>th</sup>	8 <sup>th</sup>	FUND
Basic Budget expenses	unit's acronym	11	0 or 2		OPBAS (1-book)
Basic revenue	unit's acronym	11	2		
Basic expenses but not main unit's exp.	unit's acronym	11	2		
Expenses related to F&A revenue (Not permanently budgeted)	unit's acronym	11	S		
Unit's primary allocated** supplemental fund	unit's acronym	17	S	0	OPBAL
Other allocated supplemental** funds	unit's acronym	17	S	5	
Temp. salary exp: pending C&G code (rarely used)	unit's acronym	17	E	0	
Other allocated/designated funds	unit's acronym	17	5	x	
Service Centers (internal service charges)	unit's acronym	18			OPBAL
Faculty Startups	unit's acronym	19			OPBAL
Self-Supporting main rev and exp	unit's acronym	21			OPSS (2-book)
Self-Supporting sub-unit rev and exp	unit's acronym	21			
State of DE Appropriations	unit's acronym	22			OPBAL
AG Federal Appropriations	unit's acronym	3A			OPBAL
Federal contact and grant funding	unit's acronym	3x			
State of DE contract and grant funding	unit's acronym	42			OPBAL
Other contract and grant	unit's acronym	43			OPBAL
Gifts (setup by Office of the VP for Finance)	unit's acronym	41			OPBAL
Gifts (setup by Research Office)	unit's acronym	45			
Endowment Income	unit's acronym	46			OPBAL
Other Endowment Income	unit's acronym	47			
Loan codes	LOAN	51,52,56,57			NOLOA (5-book)
Retirement of Debt funds	DEBT	83			NOPLT (8-book)
Investment on Plant funds	UNIV	84			
Capital Renovation funds	RNOV or MAIN	85			
Capital Addition funds	BLDG	6 letters of building name			
Agency - Student Groups	STGP	91	2		AGNCY (9-book)
Agency - Financial Aid	EXFA	91	2		
Agency - Other	AGCY	91	2		

\* Note – The Purpose acronym is not always accurate for determining the Purpose's department. A few Purposes have been re-assigned to different departments after they were created and retain their original acronyms. The "Dept ID" field should be used to identify the dept associated with the Purpose code.

\*\* No longer used for "return of overhead" allocation.

**ACCOUNT** (6 alphanumeric characters)

- Revenue accounts start with an **R** (e.g. Gifts is R08100)
- Expense accounts start with number **1** (e.g. office supplies is 141000)
- Transfers & allocations:
  - When operating fund to operating fund or when non-operating fund to non-operating fund, use 199700 on both sides of entry.
  - When between operating and non-operating, use 199800 on both sides of entry.
  - Transfer of F&A between "11" Purpose (Program = INST2) and any "17" Purpose (designated by college/dept administrator) will use 199500 on both sides of the entry.
  - Asset & Liability will normally use the same value for both Account and Purpose
    - Asset and Liability Speedtypes will pre-fill account and should not be changed.

**FUND** (5 alpha characters)

- Identifies operating versus non-operating and type of funds
- The eight Funds are:
  - OPBAS = Operating Basic
  - OPBAL = Operating Balance
  - OPSS = Operating Self-Supporting
  - NOEND = Non-Operating Endowment
  - NOPLT = Non-Operating Plant
  - NOLOA = Non-Operating Loans
  - AGNCY = Agency (non-UD: outside, affiliated organizations)

**DEPT ID** (5 numeric characters)

- Used to identify administrative unit for each Purpose code
- Additional Department codes are included in the Department Table as needed for other systems related to UD Financials, such as Human Resources, Asset Management, etc.
  - These codes may vary from the standard 5 numeric characters and/or may contain information in the description to help isolate from those available for use in Financials
  - e.g. Asset Mngt Dept: AM00503, LINCOLN COLLECT AM\_ONLY

**PROGRAM** (5 alphanumeric characters)

- Defines type of expense such as instruction, research, scholarships, administration, etc.
- Program is not used with Purpose codes for assets, liabilities, Agency funds, NOPLT (BLDG, RNOV85 and MAIN85), or Purposes for basic revenue only.

**PROJECT ID** (15 alphanumeric characters)

Defines contract and grant codes or facilities projects.

▪ **Contract and grant codes:**

- First 10 characters are usually the Purpose
- Next two digits are last two numbers of the fiscal year start date (e.g. ARTC372111**99**000).
- Next digit is a zero
- Last two digits designate equipment ownership:

Last Two Digits	Equipment Ownership
00	University
01	State
02	Federal
03	Multiple
04	Private Loan
05	Foundation
06	Industry Supplied
07	Other
08	Leased
09	Leased/Purchased
10	Privately Owned

- **Facilities projects** are coded with Purpose RNOV or MAIN; the Project is 10000RNOV##### (e.g. 10000RNOV852166)
  - If funding is from a contract and grant Purpose, then the PROJECT ID of the contract and grant is used.
- Facilities projects are coded with Purpose BLDG; the Project is coded as 20000BLDG##### (e.g. 20000BLDGDUPONT)
  - If funding is from a contract and grant Purpose, then the PROJECT ID of the contract and grant is used.
- Upon request and with good justification, sometimes used for other reasons

**SOURCE** (8 numeric characters)

- Used for contracts and grants agency information (e.g. 3303050000 OFFICE OF NAVAL RESEARCH).
- Field is used to tag and track State Appropriations for Operations
- State Special Lines and Capital State items are also used to track source of funds backing expenditures for capital projects, including State and other sources (e.g. 6100000000 UNIDEL FOUNDATION)

**CLASS** (3 numeric characters)

- Identifies a budget line associated with a position (salary)
- All class values are numeric

**UD USER FIELD** (10 numeric characters)

- Field is designated as a "User" Field.