



## **ChartField Structure**

## **Instructor/User Guide**

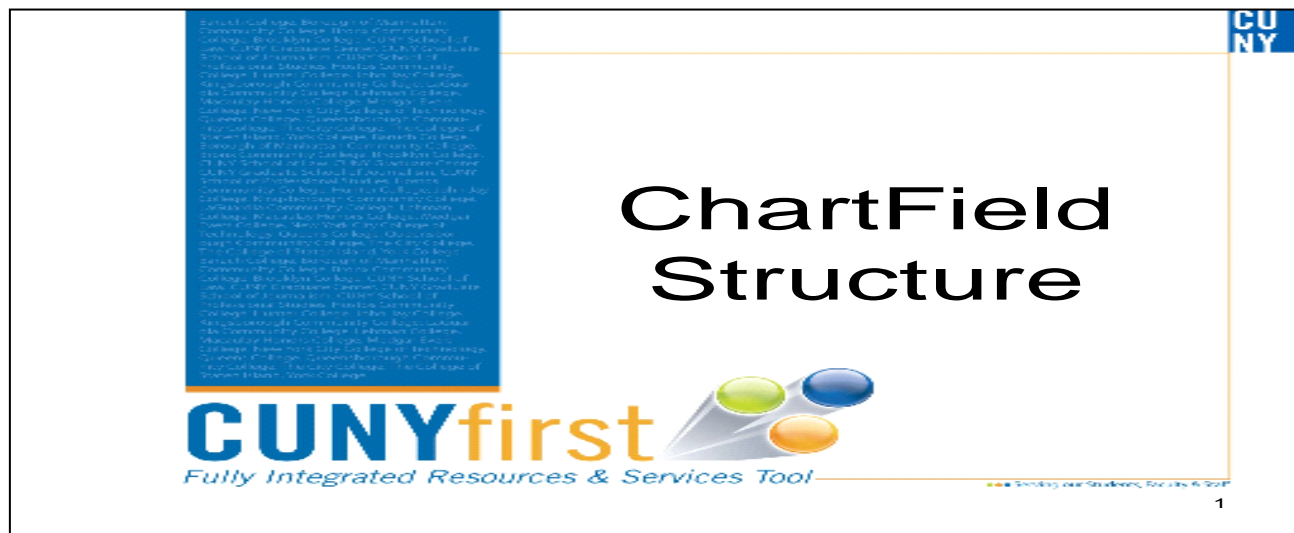
## Table of Contents

Introduction to ChartField Structure.....	3
Chapter 1: Business Unit Overview.....	8
Topic 1: Business Unit.....	9
Topic 2: Business Unit Structure.....	11
Chapter 2: Shared ChartFields Overview.....	15
Topic 1: Account.....	17
Topic 2: Fund Code.....	20
Topic 3: Department.....	23
Topic 4: Major Purpose Code.....	26
Topic 5: Operating Unit.....	28
Topic 6: Special Initiative.....	30
Topic 7: Project Activity.....	32
Chapter 3: College Specific ChartFields Overview.....	34
Topic 1: Program Code.....	35
Topic 2: Funding Source.....	37
Chapter 4: CUNY Legacy to CUNYfirst Overview.....	41
Topic 1: ChartField Structure Review.....	42
Topic 2: Chart of Accounts (COA) Crosswalk.....	43

### Exercises

Please refer to the ChartField Structure Exercise Booklet

Slide 1

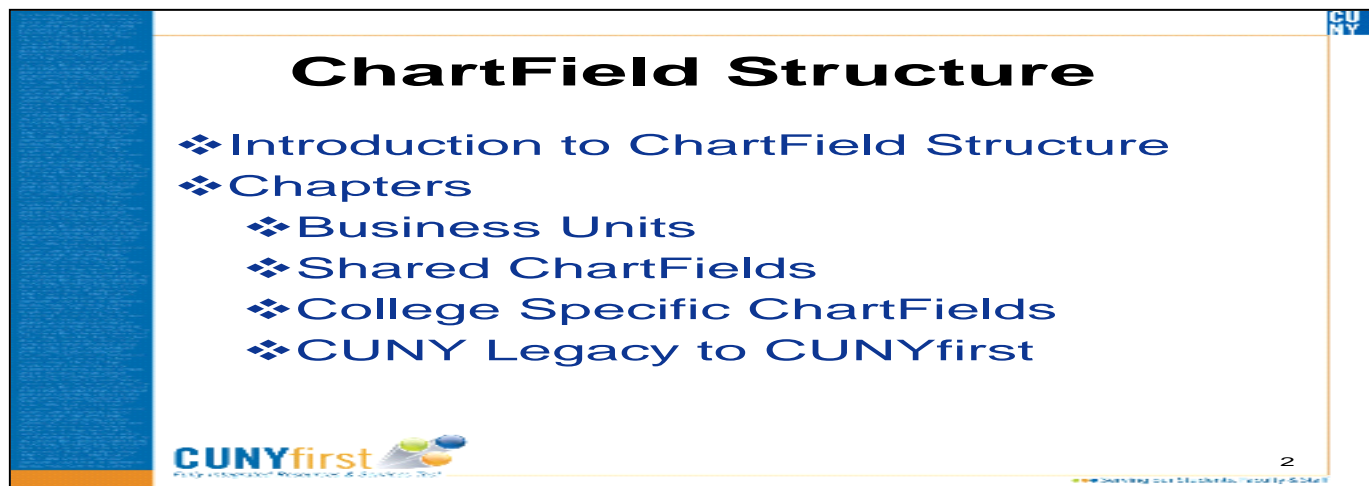


Slide 1 is a title slide for the 'ChartField Structure' course. It features a blue vertical bar on the left side with a grid of small text. The main content area is white with a thin orange border. The title 'ChartField Structure' is centered in a large, bold, black font. Below the title is the CUNYfirst logo, which consists of the text 'CUNYfirst' in blue and orange, followed by a graphic of three overlapping circles (green, blue, orange) and the tagline 'Fully Integrated Resources & Services Tool' in a smaller blue font. In the bottom right corner, there is a small 'CU NY' logo and the number '1'.

## Introduction ChartField Structure

This course is designed to introduce key concepts and definitions that will familiarize users with the CUNYfirst Financials ChartField design and structure. It will introduce users to the Business Unit and how it is used in CUNYfirst. The objectives of this course are:

Slide 2



Slide 2 is a content slide for the 'ChartField Structure' course. It features a blue vertical bar on the left side. The main content area is white with a thin orange border. The title 'ChartField Structure' is centered at the top in a large, bold, black font. Below the title is a bulleted list of course topics, each preceded by a blue diamond symbol. The list includes: 'Introduction to ChartField Structure', 'Chapters', 'Business Units', 'Shared ChartFields', 'College Specific ChartFields', and 'CUNY Legacy to CUNYfirst'. At the bottom of the slide, there is the CUNYfirst logo and tagline, and a small 'CU NY' logo and the number '2' in the bottom right corner.

- Introduce the Business Unit and how it organizes accounting information
- Introduce and understand ChartField categorization for accounting information
- Identify the various ChartFields within CUNYfirst while understanding that are Shared and College Specific ChartFields.
- Understand the translation of the CUNY Legacy FAS Structure as it relates to the CUNYfirst ChartField Structure

In order to understand ChartField Structure a basic understanding of key terminology and concepts are essential. Understanding the following terminology will assist you throughout this course and other courses that follow.

### General Ledger

General Ledger is the core of CUNY’s financial records. It is a repository that allows tracking, and reporting against financial activity by business groupings.

The summarization of transactions within General Ledger creates permanent records that support the items shown in the financial statements.

Slide 3

**Financial Structure Overview**

BUSINESS UNIT

Account	Fund	Department	Major Purpose	Operating Unit	Program	Funding Source	Special Initiative	Project Activity
---------	------	------------	---------------	----------------	---------	----------------	--------------------	------------------

- ❖ Central Office will manage and maintain all values
- ❖ Business Units organize accounting information
- ❖ ChartFields categorized accounting information
- ❖ ChartFields are shared (orange) and college-unique (green)

**CUNYfirst**  
*Serving our Students, Faculty & Staff*

3

### Financial Data Structure

CUNYfirst ChartFields provide the basic structure to segregate and organize transactional and budget data. Each Chartfield has a defined purpose and the combination of ChartFields brings meaning to transactions for both recording and reporting purposes. The two components of the Financial Data Structure are:

- Business Unit
- ChartField

## **Business Units**

Business Units organize accounting information into logical business groupings. Within General Ledger, Business Unit holds the highest level of control from a recording and reporting perspective.

Processes are run and transactions are balanced at the Business Unit level. Data is segregated and consolidated at this level for reporting. Security is enforced at the Business Unit, ensuring the correct reference to data.

Within each Business Unit, the combination of ChartFields adds meaning to each transaction. CUNY has identified nine ChartFields to support financial recording and reporting needs. Every ChartField is not a requirement for each transaction. There are ChartFields that are shared across CUNY and four of those are required for each transaction. Two ChartFields have been identified as college-specific values. A detailed description of each follows in later chapters.

## **ChartFields**

ChartFields enable colleges to segregate and organize transactional and budget data. CUNY has identified nine ChartFields in order to help the university and individual colleges meet compliance requirements. The numerous CUNYfirst ChartFields allow for detailed reporting at varying levels.

Although nine ChartFields exist, not all ChartFields are required or appropriate for all transactions. CUNY has identified ChartFields that will be shared across all institutions.

There are four system required ChartFields for transactions. The four transactions are shared across the institution and are listed below:

- Account
- Fund
- Department
- Major Purpose (required with expenditure accounts)

There are two ChartFields that are College-specific. This means values are defined by each individual college. They are:

- Program
- Funding Source

The final three ChartFields are CUNY-wide and will be used when required for specific transactions: They are:

- Operating Unit
- Special Initiative
- Project Activity

In order to establish consistency across the university, all ChartField values will be managed and maintained by Central Office.

There are distinct differences between the College Legacy System and CUNYfirst Financials. Below is a high-level comparison of the two:

**College Legacy to CUNYfirst Financials ChartField Comparison**

	<b>Legacy System</b>	<b>CUNYfirst</b>
<b>Highest Level of Reporting</b>	College Code	Business Unit
<b>Chartfields</b>	Account	Account
	Department	Department <b>+ 7 additional</b>
<b>Ledgers</b>	Multiple	Single

**CUNYfirst New ChartField Structure**



At the conclusion of this course, users will be familiar Financial Data Structure of the CUNYfirst Financials Application. Users will understand how Business Unit and ChartField Structure will organize and categorize accounting information.

---

Notes Page

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

## **Chapter 1: Business Unit**

### **OVERVIEW**

In this chapter, the user will be introduced to the role of Business Units in CUNYfirst. Users will gain instruction on how the Business Unit will organize accounting information into logical business groupings. This chapter will also illustrate how Business Unit is the highest level of control within General Ledger from a recording and reporting perspective.

Topic 1: Business Unit

This topic will define Business Unit and its role within CUNYfirst.

Topic 2: Business Unit Structure

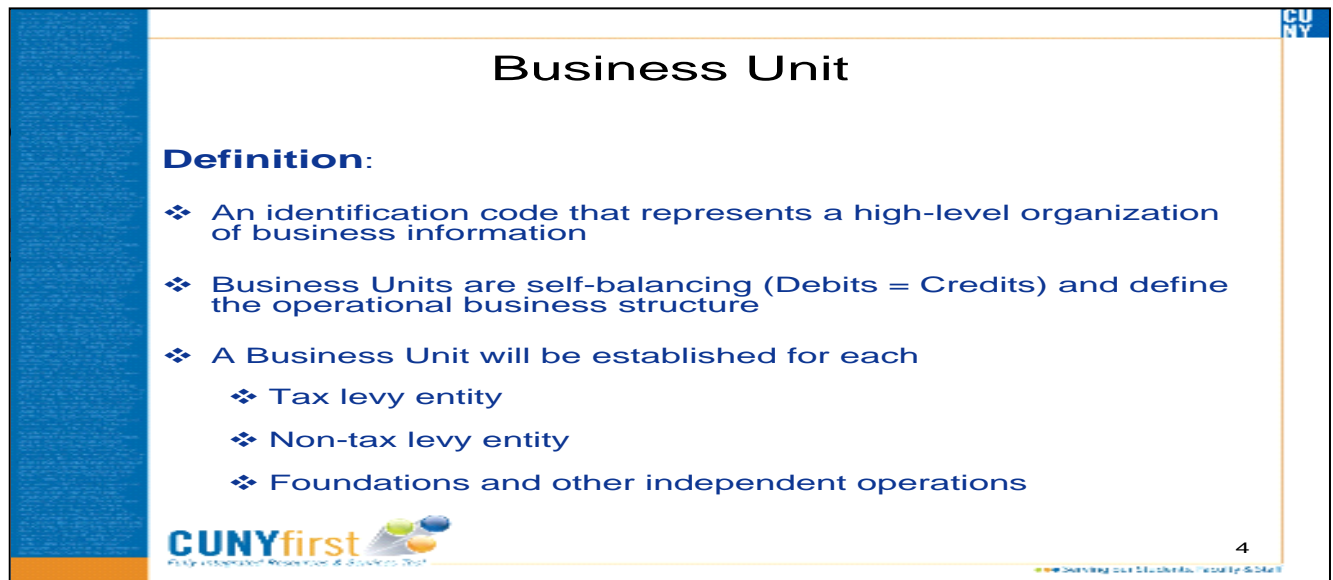
This topic will illustrate the structure of the Business Unit.

At the conclusion of this chapter, the user will be able to define the Business Unit and explain its role within CUNYfirst. The user will also understand the structure of the Business Unit.



## Topic 1: Business Units

Slide 4



The slide features a blue vertical bar on the left and a yellow horizontal bar at the top. The title "Business Unit" is centered at the top. Below it, the word "Definition:" is followed by a list of four bullet points. The CUNYfirst logo is in the bottom left, and the number "4" is in the bottom right. A small CUNY logo is in the top right corner.

### Business Unit

**Definition:**

- ❖ An identification code that represents a high-level organization of business information
- ❖ Business Units are self-balancing (Debits = Credits) and define the operational business structure
- ❖ A Business Unit will be established for each
  - ❖ Tax levy entity
  - ❖ Non-tax levy entity
  - ❖ Foundations and other independent operations

**CUNYfirst**  
Serving our Students, Faculty & Staff

4

A Business Unit is an identification code that represents a high-level organization of business information. General Ledger Business Units are self-balancing and define the operational business structure. Within General Ledger, activity for one or all Business Units will net to zero.

This means Debits equal Credits and all transactions have an offset. For example:

A student pays \$50 for a text book.

As a result:

Student's expenses are **increased** by \$50 (debit)

Student's cash is **decreased** by \$50 (credit)

Business Units will be established for each of the following operations:

- Tax levy entity
- Non-tax levy entity
- Foundations
- Other independent operations

### **Appropriate Use of a Business Unit**

In order to determine whether or not using a Business Unit is appropriate, the following question must be asked:

“Does the entity file a tax return?”

If the answer is **yes**, establish a Business Unit.

If the answer is **no**, it is likely that an Operating Unit should be established. (Operating Units will be discussed in detail later in this course.)

User security will be implemented at the Business Unit level. Users will be restricted or permitted access as appropriate.


**Topic 2: Business Unit Structure**

Slide 5

## Business Unit

### Structure

- ❖ Business Units are 5-character alpha-numeric values
- ❖ Each College has been assigned a 3-character Alpha value (the first 3 characters of the business unit)
- ❖ The final 2-digits will identify the type of entity or business


5

Business Units are comprised of 5-character alpha numeric values. Each institution has been assigned a 3-character value, which will be the first 3 characters of the 5-character business unit.

The Business Unit prefix is similar to the legacy College Code. Below is an example of the similarity.

COLLEGE	COLLEGE CODE	BU PREFIX
Borough of Manhattan Community College	66	BMC
John Jay College	47	JJC
School of Professional Studies	26	SPS

The final 2-digits will identify the type of entity. Standard Business Units will be established for each College as follows:

<b>BUSINESS UNIT *</b>	<b>ENTITY</b>
<b>xxx01</b>	Primary Institution Tax Levy
<b>xxx02</b>	College Auxiliary Enterprises
<b>xxx03</b>	College Association
<b>xxx04</b>	College Child Care Center
<b>xxx05</b>	College Foundation
<b>xxx55</b>	College Other Non-Tax Levy
<b>Z1xxx</b>	Elimination Unit

\* Colleges may have additional business units depending on individual needs.


Slide 6

## Business Unit

<u>Business Unit Structure*</u>		<u>Bronx Community College</u>	
BUS UNIT	ENTITY	BUS UNIT	ENTITY
xxx01	Primary Institution Tax Levy	BCC01	BCC Tax Levy
xxx02	College Auxiliary Enterprises	BCC02	BCC Auxiliary
xxx03	College Association	BCC03	BCC Association, Inc.
xxx04	College Child Care Center	BCC04	BCC Child Development Center
xxx05	College Foundation	BCC05	BCC Foundation
xxx55	College Other Non-Tax Levy	BCC55	BCC Other Non-Tax Levy
Z1xxx	Elimination Unit	Z1BCC	BCC Elimination Unit

\* Colleges may have additional business units depending on individual needs.

Sample listing – College values may vary


6

The **Elimination Business Unit** (Z1xxx) has been identified for each COLLEGE. This business unit will contain all year-end closing entries generated by the system year-end closing process.

For example, below is an illustration Business Units within Bronx Community College

BUSINESS UNIT	ENTITY
<b>BCC01</b>	BCC
<b>BCC02</b>	BCC Auxiliary Enterprises Corporation
<b>BCC03</b>	BCC Association, Inc.
<b>BCC04</b>	BCC Child Development Center, Inc.
<b>BCC05</b>	BCC Foundation, Inc.
<b>BCC55</b>	BCC Other Non-Tax Levy
<b>Z1BCC</b>	BCC Elimination Unit

---

Notes Page

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

## Chapter 2: Shared ChartFields

Slide 7

### Financials ChartFields

CUNY-wide ChartFields

Required ChartFields \*

College-Specific ChartFields

- ❖ Segregate and organize transactional and budget data
- ❖ ChartField combination brings meaning to transactions (unlike legacy system where a code generally stands alone)
- ❖ Enables meaningful recording and reporting

\* Major Purpose is only required with Operating Expenditures

**CUNYfirst**  
*Serving our Students, Faculty & Staff*

7

### OVERVIEW

In this chapter, the user will be introduced to the specific attributes of the CUNYfirst ChartFields which will be shared across all CUNY institutions. The user will also gain an understanding of the transactions that will be applicable to the individual ChartField.

Topic 1: Account

This topic will define the purpose of the Account ChartField.

Topic 2: Fund Code

This topic will define the purpose of the Fund Code ChartField.

Topic 3: Department

This topic will define the purpose of the Department ChartField.

Topic 4: Major Purpose Code

This topic will define the Major Purpose Code ChartField.

Topic 5: Operating Unit

This topic will define the Operating Unit ChartField.

FIN-GL002 – ChartField Structure

---

Topic 6: Special Initiative

This topic will define the Special Initiative ChartField.

Topic 7: Project Activity

This topic will define the Project Activity ChartField.

At the conclusion of this chapter, the user will be familiar with the Shared ChartFields that exist within CUNYfirst. Users will be able to identify ChartField values that will be shared across the institutions. The user will understand the role of ChartFields in transaction creation and maintenance.



**Topic 1: Account**  
 Slide 8

**Financials ChartFields**

<b>ACCOUNT</b>	Fund	Department	Major Purpose	Operating Unit	Program	Funding Source	Special Initiative	Project Activity
----------------	------	------------	---------------	----------------	---------	----------------	--------------------	------------------

- ❖ CUNY-wide values
- ❖ 5 characters
- ❖ REQUIRED

- ❖ Categorizes the nature of the transaction
- ❖ Types: Asset, Liability, Fund Balance, Revenue and Expenditure

8

All college account values have been standardized in CUNYfirst. Although account values in CUNYfirst are not the same as in the legacy systems, Accounts have been defined to meet the needs of all college activities.

The Account ChartField is used to categorize the nature of each transaction. CUNYfirst Accounts are five-characters in length and are required for all transactions. A single list of Account values will be shared across CUNY and values will be maintained by Central Office.

Each account has an account type of Asset, Liability, Revenue or Expense. Each type is used for an express purpose and helps create general financial statements.

The combination of Account and other ChartFields will define transactions.

For budgeting purposes, a select range of accounts have been identified. These accounts are budgetary only, meaning transactions can not be recorded to them.

The Budgetary Accounts range is 80000 – 89999.

Below is an example of the Account ChartField and how it used in CUNYfirst:

**Books** would be an Expense account.


**Library Books** would not be an expense account since **Books** would be included with the Library Department for the transaction.

Slide 9

## Financials ChartFields

ACCOUNT

	Type	Acct	Description
Example: ❖ <b>Office Supplies</b> would be an Expenditure account	ASSET	<b>1xxxx</b>	<b>Assets</b>
		12206	Petty Cash
	LIABILITY	<b>2xxxx</b>	<b>Liabilities</b>
		20001	Accounts Payable - General
	FUND BALANCE	<b>3xxxx</b>	<b>Fund Balance</b>
		30503	Unrestricted Tax Levy
	REVENUE	<b>4xxxx</b>	<b>Revenues</b>
		40004	Undergraduate-Res FT Winter
	EXPENDITURE	<b>5xxxx</b>	<b>Expenditures</b>
		51001	Office Supplies
Sample listing – College values may vary			


9

Below are Sample Accounts:

### BALANCE SHEET

Type	Account	Description
ASSET	12206	Petty Cash
	14612	Cafeteria and Vending Comm
LIABILITY	20001	Accounts Payable – General
	22174	Other Non-Current Liabilities

**INCOME STATEMENT**

<b>Type</b>	<b>Account</b>	<b>Description</b>
REVENUE	40003	Undergraduate-Res FT Summer
	40714	Lab Deposits
	43503	Yearbook
EXPENSE	51101	Laboratory Supplies
	53503	Yearbook Expense
	<b>8xxxx</b>	<b>Budgetary Only</b>

Account attributes have been defined to synchronize CUNY Accounts with City and State outside agencies. Each Expense Account will be assigned a State and City object code. These attributes will be used for reporting purposes and have not been completely defined.

**Topic 2: Fund Code**

Slide 10

**Financials ChartFields**

Account **FUND** Department Major Purpose Operating Unit Program Funding Source Special Initiative Project Activity

- ❖ CUNY-wide values
- ❖ 2 characters
- ❖ REQUIRED

- ❖ Used to track spending restrictions and designations
- ❖ Categorize CUNY net assets for external reporting
- ❖ Designates tax levy, non-tax levy and appropriated non-tax levy funding

**CUNYfirst**  
Serving our Students, Faculty & Staff

11

The Fund Chartfield defines the type of funding received from a City, State or other entity or activity. Fund is used to segregate resources (money) into categories to identify sources and uses of City and State funds.

Fund is a two-character Chartfield and is required for all transactions. A single list of values will be shared across CUNY and maintained by Central Office.

Fund allows CUNY to demonstrate compliance with legal requirements and answer questions such as:

- Were the funds used as instructed?
- Has fund use been properly documented?

Below is an example of the Fund Code ChartField and how it is used in CUNYfirst:

**Restricted** would be used for Scholarships identified in the Funding Source.

**Unrestricted** would generally be tax levy.

Slide 11

FUND

Example:

- ❖ **Restricted** may be used for Scholarships identified in the Funding Source
- ❖ **Unrestricted** would generally be tax levy

Fund	Description
10	Unrestricted Tax Levy
11	Unrestricted Approp NT Levy
12	Unrestricted Non-Tax Levy
13	Quasi Endowment Unrestricted
20	Restricted Expendable Tax Levy
21	Restricted Expend Appr NT Tax Levy
22	Restricted Expendable NT Levy
23	Term Endowment
24	Quasi Endowment Restricted
25	Temporarily Restr (FASB only)
30	Loan
40	Restr Non-Expend (GASB endow)
41	Permanently Restr (FASB only)
50	Invested in Capital Assets-Net
60	Agency Fund

Sample listing – College values may vary

12

Fund designates tax levy, non-tax levy and appropriated non-tax levy funding and is used to track spending restrictions and designations. Fund is also used to categorize CUNY net assets for external reporting.

Fund values include:

<b>Fund</b>	<b>Description</b>
10	Unrestricted Tax Levy
11	Unrestricted Approp NT Levy
12	Unrestricted Non-Tax Levy
13	Quasi Endowment Unrestricted
20	Restricted Expendable Tax Levy
21	Restricted Expend Appr NT Levy
22	Restricted Expendable NT Levy
23	Term Endowment
24	Quasi Endowment Restricted
25	Temporarily Restr (FASB only)
30	Loan
40	Restr Non-Expend (GASB endow)
41	Permanently Restr (FASB only)
50	Invested in Capital Assets-Net
60	Agency Fund

**Topic 3: Department**

Slide 12

## Financials ChartFields

Account	Fund	<b>DEPARTMENT</b>	Major Purpose	Operating Unit	Program	Funding Source	Special Initiative	Project Activity
---------	------	-------------------	---------------	----------------	---------	----------------	--------------------	------------------

- ❖ CUNY-wide values
- ❖ 5 characters
- ❖ REQUIRED

- ❖ Institutional academic or administrative unit

❖ Requirements:

- ❖ Ongoing business purpose
- ❖ Established budget and identifiable fiscal responsibility
- ❖ Positioned employees and occupies space (generally)

14

All college department values have been standardized in CUNYfirst. Although department values in CUNYfirst are not the same as in the legacy systems, departments have been defined to meet the needs of all colleges. Based on the requirements for Department in CUNYfirst, what were called departments in legacy systems has been redefined.

Legacy = Department

CUNYfirst = ACCOUNT

A CUNYfirst Department is an institutional academic or administrative unit that manages Budgets and Expenditures. Departments in CUNYfirst must meet the following requirements:

- Have an on-going business purpose
- Have an established budget and identifiable fiscal responsibility
- Have positioned employees and occupies space (generally)
- Allow for non-tax levy and Research Foundation activities

Below is an example of the Department ChartField and how it is used in CUNYfirst:


Slide 13

**DEPARTMENT**

**Example:**

- ❖ Library would be a Department
- ❖ CUNY Legacy  
Library Book = Account
- ❖ CUNYfirst  
Library = Department  
Book = Account

Department	Description
10006	Accounting and Information Sys
10188	Linguistics and Commun Disorders
10263	Research and Graduate Studies
60053	Center, Magner Career Dev
60105	Institute, Biomedical Engineer
65002	ACE Vocational
65114	A.P.E.X.
70004	Academic Affairs Archives
75015	Auxiliary Services
80011	Alumni Affairs Operations
80138	Electrical Shop Operations
80241	Pension & Welfare Benefits Ofc
80279	Systems Management
80379	Residence Life
9xxxx	<b>Budgetary Only</b>



Sample Listing – College values may vary

Facilities would be a Department.

Rent would not be a department, since Rent is an expense account included with the Facilities Department for the transaction.

Department is a five-character required field with values shared across CUNY. All values will be maintained by Central Office and new departments will be added as necessary.



The Department ChartField will be a shared across **all** CUNYfirst applications which are Financials, HR and Campus Solutions. During system design, the needs of all applications were incorporated.

Below are Department Sample Values:

<b>Department</b>	<b>Description</b>
10006	Accounting & Information Sys
10188	Linguistics & Commun Disorders
10263	Research and Graduate Studies
60053	Center, Magner Career Dev
60105	Institute, Biomedical Engineer
65002	ACE Vocational
65114	A.P.E.X.
70004	Academic Affairs Archives
75015	Auxillary Services
80011	Alumni Affairs Operations
80138	Electrical Shop Operations
80241	Pension & Welfare Benefits Ofc
80279	Systems Management
80379	Residence Life
<b>9xxxx</b>	<b>Budgetary Only</b>

**Topic 4: Major Purpose Code**

Slide 14

## Financials ChartFields

Account	Fund	Department	<b>MAJOR PURPOSE</b>	Operating Unit	Program	Funding Source	Special Initiative	Project Activity
---------	------	------------	----------------------	----------------	---------	----------------	--------------------	------------------

- ❖ CUNY-wide values
- ❖ 3 characters
- ❖ REQUIRED – with Expenditure Accounts

- ❖ Represent NACUBO reporting requirements
- ❖ Track college-wide purposes and activities
- ❖ Drives year-end reporting

17

Major Purpose has been defined by CUNY to meet requirements dictated by the City and State. Since CUNY records expenditures, but does not pay bills or people directly; Major Purpose values have been developed by the Budget Office track these expenditures and meet NACUBO (National Association of College and University Business Officers) reporting requirements.

Major Purpose is a two-character field and is required with all Expense Accounts. A single list of values will be maintained by Central Office and shared across CUNY. Major Purpose tracks university or college-wide activities and drives year-end reporting.

Slide 15

## Financials ChartFields

**MAJOR PURPOSE**

- ❖ Set by the Budget Office to track expenditures
- ❖ Requirements by the State or City largely dictate these codes

Major Purpose	Description
100	Instruction
150	Research
200	Public Service
250	Academic Support
251	Library
301	SEEK
302	College Discovery
351	Central Administration
352	Information Services
354	Security Initiative
403	Utilities
500	Auxiliary Enterprises
600	Fundraising

Sample Listing – College values may vary

18

Serving our Students, Faculty & Staff

Below is a list of Major Purpose values:

Major Purpose	Description
100	Instruction
150	Research
200	Public Service
250	Academic Support
251	Library
301	SEEK
302	College Discovery
351	Central Administration
352	Information Services
354	Security Initiative
403	Utilities
500	Auxiliary Enterprises
600	Fundraising

**Topic 5: Operating Unit**

Slide 16

**Financials ChartFields**

Account	Fund	Department	Major Purpose	<b>OPERATING UNIT</b>	Program	Funding Source	Special Initiative	Project Activity
---------	------	------------	---------------	-----------------------	---------	----------------	--------------------	------------------

- ❖ CUNY-wide values
- ❖ 4 characters
- ❖ not required

- ❖ Business Unit sub-entities
- ❖ Track ACE, EOCs, IFR and other major activities
- ❖ Enables reporting of business sub entities

20

At CUNY, Operating Units are sub-Business Units or sub-entities.

When a CUNY is determining whether or not the use of a Business Unit is appropriate, the question “Does the entity file a tax return?” can be asked.

If the answer is **yes**, establish a Business Unit.

If the answer is **no**, it is likely that an Operating Unit should be established.

Operating Unit is a four-character, optional field. A single list of Operating Unit values will be shared across CUNY.

Operating Units are used for financial reporting purposes and enables reporting on identifiable assets, liabilities, revenues, and expenses.

Operating Units identify such things as a plant, office, physical location, branch, building, store, clinic, geographic location or other major activity.

Below are examples of CUNY Operating Units:

- Adult and Continuing Education
- Equal Opportunity Center (s)
- IFR - Income Fund Reimbursable (s)


Slide 17

## Financials ChartFields

Operating Unit

	Operating Unit	Description
	1000	Investment Pool
	2001	Performing Arts
	2003	Center for Worker Education
	2007	Macaulay Honors College
	2009	Public Safety Training Academy
	3004	Sophie Davis Biomedical Prgrm
	3008	IFR Univer Appl Process Ctr
	3018	IFR Joseph Murphy Institute
	3020	IFR CUNY Tuition Reimburse
	4001	Adult and Continuing Education
	4002	Technology Fees
	4003	Language Immersion Program

❖ Used with units needing financial reporting but not meeting requirements for separate Business Units



Sample Listing – College values may vary

21

Sample Operating Units:

Operating Unit	Description
1000	Investment Pool
2001	Performing Arts
2003	Center for Worker Education
2007	Macaulay Honors College
2009	Public Safety Training Academy
3004	Sophie Davis Biomedical Prgrm
3008	IFR Univer Appl Process Ctr
3018	IFR Joseph Murphy Institute
3020	IFR CUNY Tuition Reimburse
4001	Adult and Continuing Education
4002	Technology Fees
4003	Language Immersion Program

**Topic 6: Special Initiative**

Slide 18

**Financials ChartFields**

Account	Fund	Department	Major Purpose	Operating Unit	Program	Funding Source	<b>SPECIAL INITIATIVE</b>	Project Activity
---------	------	------------	---------------	----------------	---------	----------------	---------------------------	------------------

- ❖ CUNY-wide values
- ❖ 3 characters
- ❖ not required

College-specific activities mandated by university management for a designated purpose

- ❖ Inter-departmental activities
- ❖ Used for CUNY-wide initiatives
- ❖ Records revenue and expense transactions with programs

23

The Special Initiative ChartField is defined by the Budget Office as “College-specific activities mandated by the university management for a designated purpose.”

Special Initiative will:

- Be established by the Budget Office; **and**
- Maintained by Central Office


Special Initiatives have been identified as trans-departmental activities. They record revenue and expense transactions associated with Programs.

Special Initiative is a four-character optional field. A single list of values will be shared across CUNY.

## Financials ChartFields

Special Initiative

	Special Initiative	Description
<p>Example:</p> <ul style="list-style-type: none"> <li>❖ COMPACT</li> <li>❖ Legislative Initiatives – CUNY must report how discretionary funds are spent</li> </ul>	<p>100</p> <p>101</p> <p>102</p> <p>103</p> <p>104</p> <p>105</p> <p>106</p> <p>107</p> <p>108</p>	<p>Academic Affairs Initiatives</p> <p>ASAP</p> <p>Black Male Initiative</p> <p>City Council Member Items</p> <p>COMPACT</p> <p>CUNYFirst</p> <p>Student Services Initiatives</p> <p>UBIT</p> <p>University Wide Initiatives</p>
<p>Sample Listing – College values may vary</p>		


24

Below is a list of CUNY Special Initiatives:

Special Initiative	Description
100	Academic Affairs Initiatives
101	ASAP
102	Black Male Initiative
103	City Council Member Items
104	COMPACT
105	CUNYFirst
106	Student Services Initiatives
107	UBIT
108	University Wide Initiatives

**Topic 7: Project Activity**

Slide 20

## Financials ChartFields

Account	Fund	Department	Major Purpose	Operating Unit	Program	Funding Source	Special Initiative	<b>PROJECT ACTIVITY</b>
---------	------	------------	---------------	----------------	---------	----------------	--------------------	-------------------------

- ❖ Identifies transactions associated with a project or grant
- ❖ Supports financial management of Capital and Research Foundation projects
- ❖ Will be used once Project Costing/Grants modules are implemented

- ❖ CUNY-wide values
- ❖ 10 characters
- ❖ not required

26

Project Activity will be used for financial management and reporting for projects and grants.

In CUNYfirst, the Research Foundation and Capital Projects will be identified by the Project Activity ChartField once the Project and Grant modules are implemented.

Project Activity is a 10-character optional field that is shared across CUNY. All values will be maintained by the Central Office.

Currently, since this ChartField is **not being used**, there are no defined values.



---

Notes Page

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

## **Chapter 3: College Specific ChartFields**

### **OVERVIEW**

In this chapter, the user will be introduced to the specific attributes of the CUNYfirst ChartFields that are designated as college-specific. The user will also gain an understanding of the transactions that will be applicable to the individual ChartField. The user will gain understanding of the purpose of the college-specific ChartFields. Since college needs are unique to a degree, the Program Code and Funding Source will be defined at the Business Unit level for each College.

Topic 1: Program Code

This topic will define the purpose Program Code ChartField.

Topic 2: Funding Source

This topic will define the purpose of the Funding Source ChartField.

At the conclusion of this chapter, the user will be able to identify the college – specific ChartField values. Users will be able to role of the college – specific ChartFields within CUNYfirst in transaction creation and maintenance.

**Topic 1: Program Code**

Slide 21

**Financials ChartFields**

Account	Fund	Department	Major Purpose	Operating Unit	<b>PROGRAM</b>	Funding Source	Special Initiative	Project Activity
---------	------	------------	---------------	----------------	----------------	----------------	--------------------	------------------

- ❖ College-specific values
- ❖ 5 characters
- ❖ not required

- ❖ Identification of Student Clubs, ACE programs and sub-departments
- ❖ Allows for reporting and segregating of expenditures by program
- ❖ Each college has its own list of values

28

The Program ChartField will be used to support the identification of the following at CUNY:

- Student Clubs
- Adult and Continuing Education Programs
- Sub-departments

The Program Code ChartField will allow for reporting and segregating revenue and expenses by program.

Colleges have some control over the Program Code ChartField. Each College may define values to meet student, faculty and staff needs; and, track and report against these values.

Program Code is a five-character optional field. Each college defines its own Program values, **but** all values are maintained by Central Office.

Business Units may have identical program numbers, but each program is unique.

For example:

- BKL01 – 10064 = Brooklyn College Retirees
- JJC01 – 10064 = Flora NWAPA Club

Programs are primarily used with expense accounts. Programs that span the University have been defined to enable uniform tracking and reporting. The CUNY-wide Program range is 80000 – 89999.

**Note:** Programs are not Departments. All departments should exist in the Department Table.

Slide 22

## Financials ChartFields

**PROGRAM**

	<b>Bus Unit</b>	<b>Program Code</b>	<b>Description</b>
<ul style="list-style-type: none"> <li>❖ All 8xxxx Program codes are shared with Central Office to enable more robust reporting</li> <li>❖ Programs are not Departments</li> <li>❖ All Departments should exist in the Department Table</li> </ul>	HOS01	10019	English Club
	JJC01	10027	Caribbean Club
	BKL01	10064	Brooklyn College Retirees
	JJC01	10064	Flora NWAPA Club
	KCC01	10064	Mu Alpha Theta
	BKL01	10200	Italian American Student Movem
	BMC01	10200	Young organized UN group
	QNS01	10200	Percussion Ensemble
	CSI03	20051	Latin American Student Assoc.
	CSI02	30005	Food Cart
	<b>xxx01</b>	<b>8xxxx</b>	<b>CUNY-Wide Programs</b>
	xxx01	80004	Fed Natl Sci and Acad Grant 4
	xxx01	80024	CD Fees
	xxx01	80043	Teacher Academy Fees

Sample Listing – College values may vary

29

Program values include:

<b>Business Unit</b>	<b>Program Code</b>	<b>Description</b>
HOS01	10019	English Club
JJC01	10027	Caribbean Club
BKL01	10064	Brooklyn College Retirees
JJC01	10064	Flora NWAPA Club
KCC01	10064	Mu Alpha Theta
BKL01	10200	Italian American Student Movem
BMC01	10200	Young organized UN group
QNS01	10200	Percussion Ensemble
CSI03	20051	Latin American Student Assoc.
CSI02	30005	Food Cart
<b>xxx01</b>	<b>8xxxx</b>	<b>CUNY-Wide Programs</b>
xxx01	80004	Fed Natl Sci & Acad Grant 4
xxx01	80024	CD Fees
xxx01	80043	Teacher Academy Fees

**Topic 2: Funding Source**

Slide 23

**Financials ChartFields**

Account	Fund	Department	Major Purpose	Operating Unit	Program	<b>FUNDING SOURCE</b>	Special Initiative	Project Activity
---------	------	------------	---------------	----------------	---------	-----------------------	--------------------	------------------

- ❖ College-specific values
- ❖ 6 characters
- ❖ not required

- ❖ Revenue earned from education/operating programs and sponsored projects
- ❖ Donor contributions, scholarships, loans or endowment income
- ❖ Requires separate budgeting, finance management and/or reporting

31

The Funding Source ChartField has been defined by CUNY to monitor revenue earned from from the following:

- Education/operating programs; **and**,
- Sponsored projects

Each Funding Source requires separate budgeting, finance management and/or reporting.

Funding Sources include, but are not limited to:

- Donor contributions
- Scholarships
- Loans, and
- Endowment income

Funding Source is a six-character optional field. Each college defines its own Funding Source values, but all values are maintained by Central Office. Business Units may have identical funding source numbers, but each funding source is unique.

Below is an example of Funding Source:

- CSI01 – 100186 = Katherine Zades Memorial
- LEH01 – 100186 = Psi Chi


Slide 24

## Financials ChartFields

Funding Source

	Bus Unit	Funding Source	Description
<p>❖ <b>All 801xxx Funding Sources</b> are shared with Central Office to enable more robust reporting</p> <p>Example:</p> <p>❖ College-Specific: <b>Walter Zozulin Memorial Award</b></p> <p>❖ CUNY-wide: <b>PELL Grants and TAP</b></p>	BCC01	100055	Alumni Association
	LAW01	100055	Alumni Donations
	CSI01	100186	Katherine Zades Memorial
	LEH01	100186	Psi Chi
	NYT01	100186	Wall Street Communic
	QCC01	100186	Walter Zozulin Mem. Award
	GRD01	216034	Gender and Society
	KCC01	500205	Cont. Ed./Community Relations
	GRD01	611611	Starer Composition Award Endow
	<b>xxx01</b>	<b>8xxxxx</b>	<b>CUNY-wide Programs</b>
xxx01	801001	Federal Pell Grant	
xxx01	801014	Tuition Assistance Program	
xxx01	801029	High Five Scholarship	

Sample Listing – College values may vary


32

Funding Sources are primarily used with revenue accounts. Funding Sources that span the University have been defined to enable uniform tracking and reporting.

CUNY-wide Funding Source range is 800000 – 899999.  
 For example:

- College-Specific: **Walter Zozulin Memorial Award**
- CUNY-wide: **PELL Grants and TAP**

Sample Values for Funding Source are below:

<b>Set ID</b>	<b>Funding Source</b>	<b>Description</b>
BCC01	100055	Alumni Association
LAW01	100055	Alumni Donations
CSI01	100186	Katherine Zades Memorial
HTR01	100186	Dean of VP Student Affairs St
LEH01	100186	Psi Chi
NYT01	100186	Wall Street Communic
QCC01	100186	Walter Zozulin Mem. Award
HTR01	100700	William B. Reiner Memorial Aw
GRD01	216034	Gender and Society
KCC01	500205	Cont. Ed./Community Relations
GRD01	611611	Starer Composition Award Endow
<b>xxx01</b>	<b>801xxx</b>	<b>Institution-Wide Programs</b>
xxx01	801001	Federal Pell Grant
xxx01	801014	Tuition Assistance Program
xxx01	801029	High Five Scholarship

Notes Page

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---



## **Chapter 4: CUNY Legacy to CUNYfirst**

### **OVERVIEW**

In this chapter, the user will briefly review the definition and purpose of the ChartFields and the ChartField Structure. Understanding the purpose of the ChartFields will enhance the user's knowledge of how the ChartFields will be used within the application. The user will also be introduced to the Chart of Accounts Crosswalk and understand its applicability in CUNYfirst. This chapter will also provide the user with an overview of the translation of CUNY Legacy ChartFields to CUNYfirst ChartFields.

Topic 1: ChartField Structure Review

Users will review the purpose of the various ChartFields within CUNYfirst.

Topic 2: Chart Of Accounts Crosswalk

At the conclusion of this chapter, the user will be able to understand the relationship between the CUNY Legacy ChartFields/FAS Structure and the CUNYfirst ChartFields.

**Topic 1: ChartField Structure Review**

Slide 25

**Chartfields Review**

BUSINESS UNIT

CUNY-wide ChartFields

Account	Fund	Department	Major Purpose	Operating Unit	Program	Funding Source	Special Initiative	Project Activity
---------	------	------------	---------------	----------------	---------	----------------	--------------------	------------------

Required ChartFields \*                      College-Specific ChartFields

- ❖ Financial transactions are recorded at the Business Unit level using a combination of ChartFields values
- ❖ Each ChartField performs a specific function
- ❖ Not all ChartFields are necessary for all transactions

**CUNYfirst**  
Serving our Students, Faculty & Staff

33

ChartFields enable colleges to segregate and organize transactional and budget data. CUNY has identified nine ChartFields in order to help the university and individual colleges meet compliance requirements. The numerous CUNYfirst ChartFields allow for detailed reporting at varying levels.

Although nine ChartFields exist, not all ChartFields are required or appropriate for all transactions. CUNY has identified ChartFields that will be shared across all institutions.

CUNYfirst ChartFields provide the basic structure to segregate and organize transactional and budget data. Each Chartfield has a defined purpose and the combination of ChartFields brings meaning to transactions for both recording and reporting purposes.

**Topic 2: Chart of Accounts (COA) Crosswalk**

Slide 26

## Chart Of Accounts (COA) Crosswalk

**COA Mapping**

	College Code	FAS Structure	Business Unit	Account	Fund Code	Department	Major Purpose Code	Operation Unit	Program	Funding Source	Special Initiatives	Project Activity	ChartField 3
1	66	010000110	BMC01	12263	11	80045							
2	66	010000130	BMC01	14303	11	80045							
3	66	010000220	BMC01	20301	11	80045							
4	66	010000221	BMC01	20304	11	80045							
5	66	010000222	BMC01	20001	11	80045							

- ❖ Enter College Code and/or FAS Structure to return CUNYfirst coding
- ❖ Enter CUNYfirst Business Unit, Account, Fund to return FAS coding

34

The COA Crosswalk table establishes a relationship between the CUNY Legacy ChartField values and new CUNYfirst ChartField values.

The primary purpose of the COA Crosswalk table is to facilitate the loading of external system data using interfaces.

By using the COA Crosswalk, users can look up ChartField coding, both using legacy values and using CUNYfirst values.

The COA Crosswalk displays results in five-row increments due to the volume of data stored in this table.

Specific search criteria can be entered into the table, whether it is College Code/FAS Structure or CUNYfirst Business Unit, Account and Fund, to narrow search results.



**Please refer to your ChartField Structure Exercise Booklet for completion of the course exercises.**

Slide 27

The slide features a large, bold, black title "EXERCISES" centered on a white background. A blue vertical bar is on the left side. The CUNYfirst logo is in the bottom left corner, and the number "35" is in the bottom right corner. A small "CUNY" logo is in the top right corner. The slide is framed by a thin orange border.

## Course Wrap Up & Evaluation

- ❖ Please log on to the following website to complete the course evaluation

[http://survey.cuny.edu/surveys/teacher\\_evaluation\\_final.htm](http://survey.cuny.edu/surveys/teacher_evaluation_final.htm)

Thank you for your participation!

**This is the end of the course.**

Notes Page

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---