CHART OF ACCOUNTS OVERVIEW

Presented By the Finance Team
UT Dallas’ Chart of Accounts is the set of structured items, called “Chartfield values”, through which the University’s financial data is organized.

Different elements of this structure are used for a variety of internal and external purposes.
UTD’s PeopleSoft Chartfield structure includes:

- Fund: 4 digits
- Account: 5 digits
- Function: 3 digits
- Department: 6 digits
- Cost Center: 8 digits
- Program: 5 digits
- Project: Up to 15 digits
- Activity: Up to 15 digits
Fund Code Ranges

The Fund Code Chartfield has a system to balance entries and can be used to keep track of the various high level fund balances.

- E&G 2000 to 2999
- Designated 3000 to 3999
- Auxiliary 4000 to 4999
- Restricted Fund 5000 to 5999
- Endowments 6000 to 6999
- Plant 7000 to 7999
- Loan Fund 8000 to 8999
- Agency 9000 to 9999
Account Ranges

Account is a required field. It provides line item breakdown for balance sheet and income statement.

Account is a numeric code classifying assets, liabilities, net assets, revenues, and expenditures:

- **Assets** 10000 to 19999
- **Liabilities** 20000 to 29999
- **Fund Balance/Transfers** 30000 to 39999
- **Revenues** 40000 to 49999
- **Expenses** 50000 to 99999
Function Codes

Functions Codes are a combination of the NACUBO functions and A-21 Classification.

- The NACUBO functions are expense classifications established and defined by the National Association of College and University Business Officers used to report Expenses in Financial Statements.

- A21 functions are expense categories established for calculating indirect cost reimbursement rates on sponsored projects for Indirect Cost Proposals.
Below are the individual NACUBO and A-21 function codes and descriptions followed by the new combined Function Codes and descriptions.

### NACUBO Code
- 1xx Instruction
- 2xx Research
- 3xx Public Service
- 4xx Academic Support
- 5xx Libraries
- 6xx Student Services
- 7xx Institutional Support
- 8xx Operation & Maintenance of Plant
- 9xx Scholarships & Fellowships
- 0xx Auxiliary Enterprises (005) and Not Applicable (000)

### A-21 Code
- x01 Instruction
- x02 Organized Research, On-campus
- x03 Organized Research, Off-campus
- x04 Other Sponsored Projects
- x05 Other Institutional Activities
- x10 OMP, Building related
- x11 OMP, Non-building related
- x13 General Administration
- x14 Sponsored Projects Administration
- x15 Student Services
- x16 Deans
- x18 Libraries
- x94 Specialized Service Facilities
- x97 Scholarships & Fellowships
- x00 Not Applicable
<table>
<thead>
<tr>
<th>Function Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>000</td>
<td>Not Applicable</td>
</tr>
<tr>
<td>005</td>
<td>Auxiliary Enterprise</td>
</tr>
<tr>
<td>101</td>
<td>Instruction</td>
</tr>
<tr>
<td>201</td>
<td>Departmental Research</td>
</tr>
<tr>
<td>202</td>
<td>Organized Research - On-campus</td>
</tr>
<tr>
<td>203</td>
<td>Organized Research - Off-campus</td>
</tr>
<tr>
<td>304</td>
<td>Public Service - Other Sponsored Projects</td>
</tr>
<tr>
<td>305</td>
<td>Public Service - Other Institutional Activities</td>
</tr>
<tr>
<td>401</td>
<td>Academic Support - Instruction</td>
</tr>
<tr>
<td>405</td>
<td>Academic Support - Other Institutional Activities</td>
</tr>
<tr>
<td>416</td>
<td>Academic Support - Deans/Departmental Administration</td>
</tr>
<tr>
<td>494</td>
<td>Academic Support - Specialized Service Facilities</td>
</tr>
<tr>
<td>518</td>
<td>Libraries</td>
</tr>
<tr>
<td>594</td>
<td>Library Service Center</td>
</tr>
<tr>
<td>605</td>
<td>Student Services - Other Institutional Activities</td>
</tr>
<tr>
<td>615</td>
<td>Student Services</td>
</tr>
<tr>
<td>694</td>
<td>Student Health Service Center</td>
</tr>
<tr>
<td>705</td>
<td>Institutional Support - Other Institutional Activities</td>
</tr>
<tr>
<td>711</td>
<td>Institutional Support - OMP, Non-building related</td>
</tr>
<tr>
<td>713</td>
<td>Institutional Support - General Administration</td>
</tr>
<tr>
<td>714</td>
<td>Institutional Support - Sponsored Projects Administration</td>
</tr>
<tr>
<td>794</td>
<td>Institutional Support - Central Support Services</td>
</tr>
<tr>
<td>810</td>
<td>OMP - Building related</td>
</tr>
<tr>
<td>811</td>
<td>OMP - Non-building related</td>
</tr>
<tr>
<td>894</td>
<td>OMP - Work-In-Process Clearing</td>
</tr>
<tr>
<td>997</td>
<td>Scholarships &amp; Fellowships</td>
</tr>
</tbody>
</table>
Department

The Department Chartfield identifies the various internal departmental organizations of the University. A few examples of are as follows:

- Administrative Organizations (Communications, Human Resources, etc.)

- Academic Departments (Electrical Engineering, Political Science, etc.)
Cost Center Value

The Cost center value is an assigned value based on a unique combination of department, fund and sequential numbering:

(Example: Cost Center Request for Department 307000, Fund 3000)

Result: 37030001 – The first, third and fourth digit are used from the department and the first and second digit are used from the fund. The last 3 digits are sequentially numbered.

This value becomes your SpeedType/SpeedChart key.
The SpeedType/SpeedChart is the same value as the Cost Center number that automatically populates valid Chartfield values when used (Cost Center, Department, Fund, Function and Project).

- Both SpeedType and CostCenter are used for:
  - Budgeting, Journal Entries
  - Row-Level Security: what data each user has access to,
  - Workflow approvals.

- **SpeedType** key is used in FMS for IDT’s and Budget Journals.
- **SpeedChart** key is used in SciQuest for purchasing.
These Chartfield values are optional items used in specific circumstances such as with sponsored programs.