Chart of Accounts

The backbone of the Common Finance System (CFS) is the Chart of Accounts. These are the fields and values that provide a common language for classifying CSUMB (and other CSU campuses) business transactions.

The components that make up the Chart of Accounts and provide it with an overall structure are called *Chartfields* in CFS. The Chart fields are used in every system that feed accounting entries to the CMS Finance General Ledger. At CSUMB, we use the following Chartfields:

GL Chartfield Name	Field Length	Definition
Business Unit	5	▪ MB000 – CSUMB (State) ▪ MB075 – University Corporation at Monterey Bay ▪ MB104 – Foundation of CSUMB
Fund	5	Identifies the Funding Source (**Where**) • Belong to specific Business Units • A-T prefix – State (e.g. MB500 = Annual operating fund) • 1-8 prefix – University Corporation (e.g. 5XXXX are also first 5 digits of a Project ID)
Department	4	Identifies the Department being charged (**Who**) • Shared among all Business Units
Account Type	2	Account Type (Data Warehouse only) 10 - Assets (cash) 20 - Liabilities (accounts receivable) 30 - Net Assets (fund balance) 50 - Revenues (deposits) 60 - Expenses (purchase requisitions, payments)
Account Category	3	Account Category (Data Warehouse only) – allows grouping of similar categories of accounts: 1XX - Assets (e.g. 105 – Due from other funds) 2XX - Liabilities (e.g. 201 – Due to other funds) 3XX - Net Assets (e.g. 301 – Capital Contribution) 5XX - Revenues (e.g. 501 – Higher Ed Fees) 6XX - Expenses (e.g. 606 - Travel)
Account	6	Identifies the lowest level of the transaction (**What**) Shared among all Business Units: 1XXXXX - Assets (e.g. 105001 - Due from General Fund) 2XXXXX - Liabilities (e.g. 201002 – Claims Filed) 3XXXXX - Net Assets (e.g. 301090 -Contributed Capital) 5XXXXX - Revenues (e.g. 501807 -Course/Lab fees) 6XXXXX - Expenses (e.g. 606001- Travel In-State)
Class (Optional Chartstring)	5 (State & U Corp)	Further classifying Department Expenditures or grouping common activities across departments: • Dept ID – prefix • A-Z - suffix 1026A = Extended Education - summer session
Program (Optional Chartstring)	3 (State & U Corp)	Further classifying Department Expenditures or grouping common activities across departments: A01 – Admin K02 – Study Abroad

Project	8	**Fund (5XXXX):**
(Optional Chartstring) Assigned by Accounting staff (Corporation) or Budget Office (State)		Digits 1-2 designate source of funds where: 50=Federal funds 52 = State funds 54 = Private funds 56 = Local funds 58 = Other (e.g. industry group) Digits 3-5 are assigned chronologically by fund source (e.g. 58001, 58002...) **Agreement (0X):** Digits 6-7 designate the primary agreement (e.g. 01) or any other subset of the agreement (e.g. participant costs and/or scholarships or Project Manager). **Phase (A, B, C...):** The phase indicates they term of the agreement. Agreements that have annual budgets for multiple year budgets will use A, B, C... to designate the year of the agreement. Agreements that have no conditions for annual expenditures will use only "A" for the life of the project.

Table 1: Chartfields

Sample State chartfield string:

M B 0 0 0	T A X X X	X X X	6 X X X X X
Business Unit	Fund	Dept	Account

Project: 5 X X X X 01 A   **Class:** X X X X A
   Fund Agrmnt Phase   Dept   Phase

Enter your Chartstring(s) here:

Department ID: _____

Business Unit (s): _____   _____

Fund(s):   _____   _____

Project ID(s):   _____   _____

Class Codes? _____

Program Codes? _____