

FI\$Cal Account ChartField

The FI\$Cal ChartField – Account, identifies an asset, liability, fund balance, receipt, expense, transfer or statistical measurement in a transaction. Accounts combine the Uniform Codes Manual’s general ledger codes, receipt codes, reimbursement codes, and object codes in a single Chartfield.

Accounts are numbered into Account Types shown below:

First Digit	Account Type
1	Asset
2	Liability
3	Equity/Fund Balance
4	Revenue
5	Expenditure
6	Transfers (Revenue & Expense)
9	Statistical

The Account ChartField is a seven-digit code and is structured into the following hierarchical reporting levels:

Level 1 - Represents the Account Type identified above.

Level 2 - Represents Account Sub-Type by high level categories.

Level 3 - Represents the Account Classification. This level may have a three-digit or four-digit code.

Lower Levels - Represent either a further breakdown of the Account Classification detail or is the Account Detail code. The seven-digit Account Detail code is entered on the financial transactions.

Below are various examples of the hierarchical reporting levels:

Level 1 1-Assets
 Level 2 11-Current Assets
 Level 3 110-Cash in State Treasury and Agency Accounts
 Level 4 110000-Cash on Hand

Level 1 1-Assets
 Level 2 11-Current Assets
 Level 3 122-Loans and Advances Receivable
 Level 4 1221-Loans Receivable
 Level 5 12215-Construction Loans
 Level 6 1221500-Construction Loans Receivable

Level 1 4-Revenues
 Level 2 41-General Revenues
 Level 3 417-Other Revenues
 Level 4 41704-Capital Asset Sales
 Level 5 4170400-Capital Asset Sales Proceeds

Level 1	5-Expenses
Level 2	53-Operating Expense and Equipment
Level 3	5301-General Expense
Level 4	5301050-Advertising

Level 1	5-Expenses
Level 2	53-Operating Expense and Equipment
Level 3	5320-Travel
Level 4	53202-Travel In-State
Level 5	53204-Transportation In-State
Level 6	5320400-Travel-In State – Commercial Air Transportation

The Account crosswalk has additional information to identify budgetary and system generated transactions.

The Budgetary Column:

Y means that only budget transactions can post to those accounts. N means that financial transactions can post to those accounts.

The Control Column:

Y means that only system generated transactions can post to those accounts. N means that financial transactions can post to those accounts.