

# CHART OF ACCOUNTS (COA) MAPPING KICKOFF

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# LEARNING OUTCOMES

- 1. Recap the information from the Chart of Accounts (COA) Introduction session about the General Ledger COA and Grants functionality and COA.**
- 2. Understand the principles of mapping the old COA structure to the new COA structure.**
- 3. Understand the mapping spreadsheet set-up and pre-populated data.**



# CHART OF ACCOUNTS (COA) INTRODUCTION RECAP



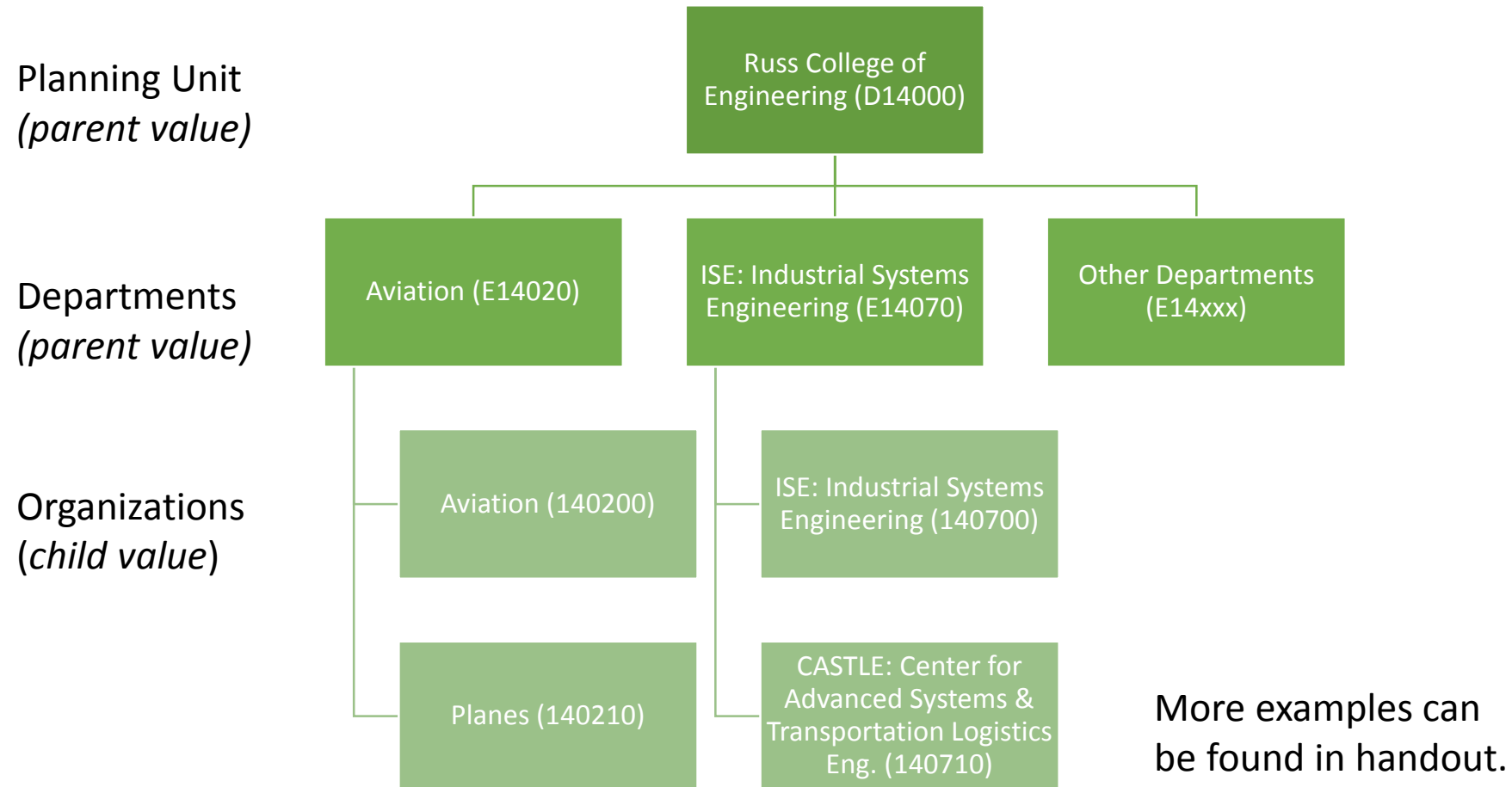
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# WHY DO WE NEED A NEW COA STRUCTURE?

1. 'Fund' and 'Fund Type' lead to confusion.
2. The source of funding can be difficult to identify (e.g. federal, state, private allocation funds).
3. The current 'Project' segment reflects sub-organizations, activities, internal awards, and gifts/endowments limiting the ability to clearly track.
4. Similarity of segment values and format restrictions (e.g., natural accounts) do not allow for growth.
5. Enhancements of current reporting capabilities will likely result in less reliance on shadow systems in the future.



# VALUE HIERARCHY:



# PROPOSED GL COA STRUCTURE



**How**  
is the  
transaction  
summarized?

**Example:**  
*Ohio University,  
OU Foundation*

**How**  
is the  
transaction  
funded?

**Example:**  
*Unrestricted,  
Sponsored  
Projects, etc.*

**Who**  
administers  
the funds?

**Example:**  
*Organization  
in a  
department/  
planning unit.*

**Why**  
is the  
transaction  
occurring?

**Example:**  
*Defined by  
Planning Unit  
for tracking  
purposes*

**Why** is the  
transaction  
occurring (govt  
or accounting  
purpose)?

**Example:**  
*Instruction,  
Public Service  
Fundraising*

**What**  
kind of  
transaction is  
taking place?

**Example:**  
*Tuition & Fees,  
Salaries, etc.*



# HOW DO SEGMENTS WORK TOGETHER?

**Validation rules** control and limit how segment values can be combined in forming an account string

Examples:

- Culinary org must be used with Entity 21 (Culinary Svcs)
- Auxiliary org must use Source 140000 (Auxiliaries)
- Scholarship object codes must use Function 40 (Student Aid)
- Planning Unit can only use their Activity Code range



## Entity ENT (2)

Definition	Represents major components of the university requiring separate balance sheet/external reporting (e.g. legal entities, auxiliary operations, etc.).
Examples	
10	Ohio University General
14	Century Bond
21	Culinary Services
50	Foundation General
80	University Agency Funds





## Source SOURCE (6)

Definition		Identifies the source of funds classified by restrictions. Restrictions are imposed by sponsors and donors.
Examples:		
Unrestricted:	100000	General Fund (Unrestricted)
* Designated:	112400	VPR Startup Allocations
	113000	Matching Funds
	115000	Operating Reserves
Restricted:	400000	State Appropriations
	42xxxx	Restricted Gifts
	43xxxx	Endowment Distributions
	44xxxx	Sponsored Projects



## Org ORG (6)

### Definition

Identifies who administers the funds, such as a planning unit or department. 6 digit number defined as:

- —
- Planning unit = first 2 digits
  - 10 – A&S
  - 14 – Engineering
  - 25 - HCOM

- 
- Location = third digit
    - 0 – Athens
    - 1 – Dublin
    - 2 – Cleveland
    - 9 – Regionals
  - Primarily tracks activities of extension campuses

- — —
- Department & orgs = last 3 digits
  - Numbered and summarized by planning units



## Activity

ACTV (4)

Definition	<p>Allows departments to identify internal purposes for spending and associated revenues.</p> <p>Some joint purposes are defined at the university level, as well as range of values that are defined at the planning unit level.</p> <p><i>Activity Segment was added to assist in reducing “shadow” systems for monitoring and reporting.</i></p>
Examples	
1000 - 1199	University defined codes (e.g., Homecoming, Halloween, Graduation, Recruiting-Faculty, Recruiting-Staff, Recruiting-Students, etc.)
2000-2199	Planning Unit 1
2200-2399	Planning Unit 2



# Function

## FNC (2)

Definition	Defines government and accounting purposes for spending. Values generally follow the NACUBO and A-21 Function Codes.  <i>Function is only used with expense object codes.</i>
Examples	
10	Instruction
15	Research
20	Public Service



# Object

## OBJ (6)

Definition	Defines the purpose of a financial transaction and delineates the values for Assets, Liabilities, Fund Balance, Revenue and Expense.
Examples	
1xxxxx	Asset codes
2xxxxx	Liability codes
3xxxxx	Fund Balances
4xxxxx	Revenues 48xxxx – Internal Charges (billings – revenue side) 49xxxx – Allocations
6xxxxx	Funding Transfers
7xxxxx	Expenses 78xxxx – Internal Charges (billings-expense side) 79xxxx - Allocations



# WHAT IS THE GRANTS COA?

- Project Accounting tracks activity based on Project - Task
  - Utilizes different tasks to differentiate sources of external and internal funds match
  - Sometimes multiple projects represent awards from different external sources
- Grants Accounting tracks activity based on Project - Task - Award
  - Task represents work breakdown structure for Project
  - Award represents various sources of funding (both external and internal)



# GRANTS COA STRUCTURE

Project  
(5)

Task  
(up to 5)

Award  
(7)

Expenditure Type  
(30)

Same as Object  
description in GL



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# WHAT ARE ADVANTAGES OF TRACKING IN GRANTS?

1. Tracks activity both by fiscal year and project period (inception to date)
  - Budgets/funding continues across fiscal years
2. Ability to summarize activity by ‘Project’ or Award
  - Tasks can belong to different organizations/planning units
3. Can create a “grants-centric” view of reporting for faculty
  - Track all faculty activity in Grants
  - Common tool to view reporting (OBI dashboard)





# FUNDS YOU MIGHT TRACK IN GRANTS

- Sponsored Project awards
  - Capital Projects
  - University award programs
  - Planning Unit awards
  - Start-up funds
- Restricted gifts
  - Endowed fund distributions
  - Honors Tutorial College funding
  - IDC incentive funding



# INTRODUCTION TO MAPPING



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# HOW DO WE CONVERT OUR COA?

1. University is using a tool called e-Prentise to convert our current COA strings to new mapped values.
2. Every existing combination (account string) has to be mapped to a new account string.
  - A. Existing **Fund Type-Fund-Org-Project** will map to:
    - GL: Entity.Source.Org.Activity.Function or
    - Grants: Project-Task-Award
  - B. Existing **Natural Accounts** will map to:
    - GL: Object Code or
    - Grants: Expenditure Type



# WHAT IS MAPPING?

- The process of translating old COA segments to the new GL and/or Grants COA structure
- Mapping will occur in three parts:
  1. Natural accounts to Object codes
    - handled centrally
  2. Sponsored & Capital projects are currently tracked through Project Accounting
    - handled centrally as part of conversion to Grants
  - 3. GL cost centers (Fund Type-Fund-Org-Project)**
    - Can be mapped to GL or Grants
    - OUF will map gift and endowment projects
    - Joint effort between Planning Unit personnel and the COA team in mapping workshops



# WHEN WILL MAPPING OCCUR?

Mapping	Mapping Period	Updates	Participants
GL combos	May 2016 – June 2016	Refresh for new combos through go live	PU/ COA team
Foundation Projects	August 2016	Refresh for new project numbers	OUF/COA team
Sponsored Projects	Fall 2016	Refresh through go live	Grants team
Capital Projects	Fall 2016	Refresh through go live	Capital Projects team
Natural Accounts to Object codes	July – Sept 2016	Refresh for new NA	COA team
GL combos to map to Grants	Winter 2016		PU/Internal Award team

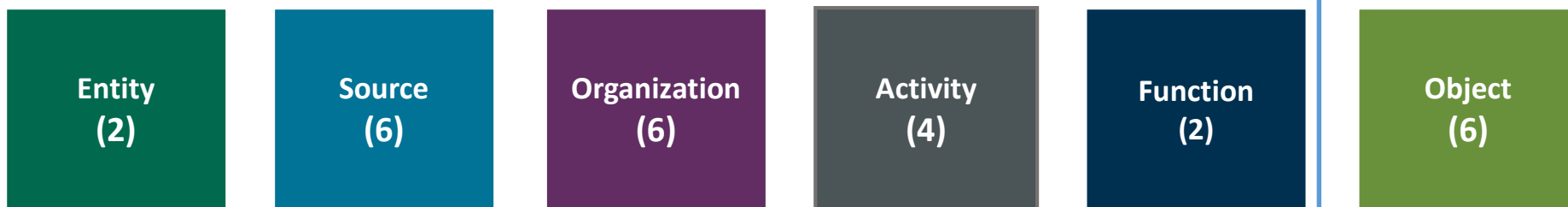


# COMPARISON OF CHART OF ACCOUNTS

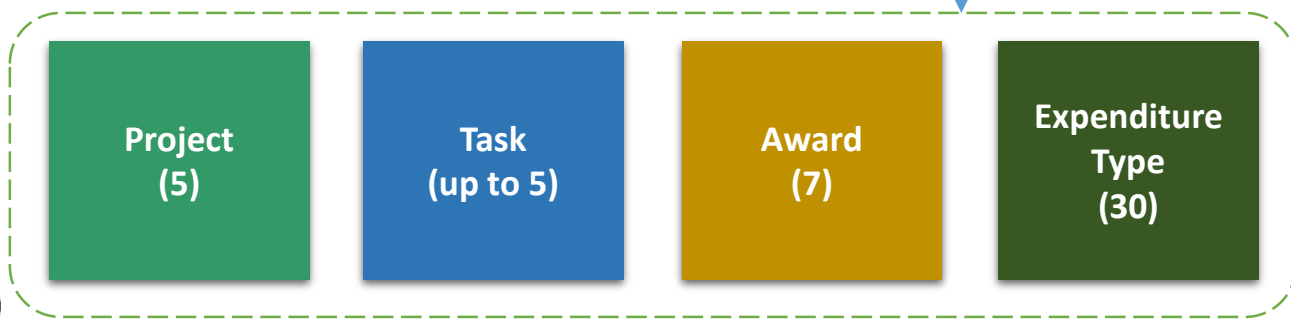
## Current COA



## New GL COA



## New Grants COA



# HOW MANY YEARS OF DATA ARE WE MAPPING?

- Map in detail for combos having YTD activity from FY13 through FY17.
  1. All segment values will be mapped centrally.
  2. Segment value combinations will then be reviewed by Planning Unit Mappers during Planning Unit Mapping Workshops.



# PREPARATION STEPS FOR MAPPING



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# PRE-STEP 1: HAVE YOU DEVELOPED YOUR NEW ORGANIZATION VALUES?

1. Planning Units need to define how to define organizations and summarize orgs as departments.
2. COA project mapping team will suggest recommendations for numbering and rollups for Mapping Participants.
3. Will use current and proposed orgs to populate an Organization Crosswalk worksheet.



# CONSIDERATIONS IN DEFINING 'ORGANIZATIONS'

1. Does a unit appear on your org chart?
2. Is it a program you offer?
3. Does it represent a service provided?
4. Is it an initiative to be tracked?

Organizations:

Often will have payroll charges

Have a need to match revenues and expenses



# ORG CROSSWALK WORKSHEET

Current Organization #	Current Organization Name	New Organization # (6 digits)	New Organization Name
04010	DEAN ARTS SCIENCES		
04020	AFRICAN AMERICAN STUDIES		
04030	BIOLOGICAL SCIENCES		
04040	CHEMISTRY BIOCHEMISTRY		
04050	CLASSICS WORLD RELIGIONS		
04060	ECONOMICS		
04080	ENGLISH		
04090	ENVIRONMENT PLANT BIOL		
04100	ENVIRONMENTAL STUDIES		
04110	GEOGRAPHY		
04120	GEOLOGICAL SCIENCES		
04130	HISTORY		
04140	LINGUISTICS		
04150	MATHEMATICS		
04160	MOLECULAR CELLULAR BIOL		
04170	MODERN LANGUAGES		



# PRE-STEP 2: HAVE YOU DEVELOPED YOUR NEW ACTIVITY VALUES?

1. Central will assign ranges for each planning unit (roughly 200 values each).
2. Before defining new activity codes, can this be tracked through another segment OR best suited for Grants?
3. PU can define activity codes through mapping.
4. In defining values, consideration should be given to ongoing vs. one time tracking.



# NEW ACTIVITY WORKSHEET

To propose new Shared Activities		To establish as Planning Unit Activities...							
Shared Activity #	Proposed Activity Name (Shared)	PU Activity # (4 digits)	Proposed PU Activity Name		No need to assign #'s to activities --can be assigned at end. Just populate Names.				



# PRE-STEP 3: HAVE YOU IDENTIFIED ACCOUNTS THAT YOU PLAN TO CLOSE OUT BY JUNE 30?

- For items tracked through Projects, projects closed as of June 30, 2016 will not convert.
  - Will still be available for inquiry
- For items tracked through GL, closed combinations can be mapped to “generic” mapping unless there is a desire for more unique mapping.



# PRE-STEP 4: COA TEAM WILL PRE-POPULATE MAPPING FILE

Entity	Will populate based on source and organization
Source	Will populate centrally (when possible) based on fund and project (gifts, endowments, projects tracked through Projects)
Organization	Will populate based on crosswalk developed through Organization definition with Planning Units
Activity	N/A or will map to Conversion Activity values
Function	Will populate based on Project or Org functions codes
Object code	Separate mapping process will map all Natural Accounts to Object codes and Expenditure Types
Grants Segments	Will populate new PTA for sponsored and capital projects based on Grants team work



# MAPPING TOOLS

- Mapping Spreadsheet by Planning Unit
  - All combinations/segment values
  - Segment value end dates
  - FY13-FY16 YTD expenses
  - Default Function for the combinations
- Segment Value master listings





# MAPPING SPREADSHEET



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# MAPPING SPREADSHEET

FUND TYPE	FUND TYPE DESC	FUND	FUND DESC	ORG	ORG DESC	PROJECT	PROJECT DESC	Map	Central Mapping	Inactive	last active	GL seg	ENTITY #	ENTITY DESC	SOURCE #	SOURCE DESC	ORG #	ORG DESC	ACTIVITY #	ACTIVITY DESC	FUNCTIO N #	FUNCTIO N DESC	NEW PTA
010	UNRESTRICTED EDUCATIONAL AND GENERAL	0000	GENERAL OPERATING	06010	06010 DEAN COMMUNICATION	000000000	NULL PROJECT						10	Ohio Univ General								Academic Support	
010	UNRESTRICTED EDUCATIONAL AND GENERAL	0001	JULY13 RECOVERY OF INDIRECT COST	06010	06010 DEAN COMMUNICATION	000000000	NULL PROJECT		Central		10/1/2013											Academic Support	
010	UNRESTRICTED EDUCATIONAL AND GENERAL	0005	GENERAL FEE	06010	06010 DEAN COMMUNICATION	000000000	NULL PROJECT						10	Ohio Univ General	100010	General Fee						Academic Support	
010	UNRESTRICTED EDUCATIONAL AND GENERAL	0006	DESIGNATED	06010	06010 DEAN COMMUNICATION	000000000	NULL PROJECT						10	Ohio Univ General	100000	Unrestricted						Academic Support	
010	UNRESTRICTED EDUCATIONAL AND GENERAL	0200	WORKSTUDY	06010	06010 DEAN COMMUNICATION	000000000	NULL PROJECT						10	Ohio Univ General	100020	Federal Workstudy Dept						Academic Support	
010	UNRESTRICTED EDUCATIONAL AND GENERAL	2200	CARRYFORWARD	06010	06010 DEAN COMMUNICATION	000000000	NULL PROJECT				6/6/2013		10	Ohio Univ General	115000	Operating Reserve						Academic Support	
010	UNRESTRICTED EDUCATIONAL AND GENERAL	2300	GRADUATE TUITION SCHOLARSHIPS	06010	06010 DEAN COMMUNICATION	000000000	NULL PROJECT				7/1/2013		10	Ohio Univ General	100000	Unrestricted						Academic Support	
010	UNRESTRICTED EDUCATIONAL AND GENERAL	3200	RESTRICTED PRIVATE	06010	06010 DEAN COMMUNICATION	000000000	NULL PROJECT						10	Ohio Univ General								Academic Support	
010	UNRESTRICTED EDUCATIONAL AND GENERAL	5500	OUF OPERATIONS RESTRICTED	06010	06010 DEAN COMMUNICATION	000000000	NULL PROJECT						10	Ohio Univ General								Academic Support	
010	UNRESTRICTED EDUCATIONAL AND GENERAL	A999	ERIP PERS BUYOUT	06010	06010 DEAN COMMUNICATION	000000000	NULL PROJECT		Central		6/30/2013											Academic Support	
010	UNRESTRICTED EDUCATIONAL AND GENERAL	B999	REDUCTION IN FORCE	06010	06010 DEAN COMMUNICATION	000000000	NULL PROJECT				10/11/2013		10	Ohio Univ General								Academic Support	



# CURRENT COMBOS

FUND TYPE	FUND TYPE DESC	FUND	FUND DESC	ORG	ORG DESC	PROJECT	PROJECT DESC	Map	Central Mapping	Inactive	last active
010	UNRESTRICTED EDUCATIONAL AND GENERAL	0000	GENERAL OPERATING	06010	06010 DEAN COMMUNICATION	AI0000006	INACTIVE 030909 ACADEMIC INVESTMENT COMMUNICATION			Yes	3/9/2009
010	UNRESTRICTED EDUCATIONAL AND GENERAL	2999	FISCAL YEAR END CLOSE FUND	06010	06010 DEAN COMMUNICATION	AI0000006	INACTIVE 030909 ACADEMIC INVESTMENT COMMUNICATION		Central	Yes	3/9/2009
010	UNRESTRICTED EDUCATIONAL AND GENERAL	0000	GENERAL OPERATING	06010	06010 DEAN COMMUNICATION	AI0000106	INACTIVE 030909 ACADEMIC INVESTMENT BOWDITCH CONSALVO			Yes	3/9/2009
010	UNRESTRICTED EDUCATIONAL AND GENERAL	0000	GENERAL OPERATING	06010	06010 DEAN COMMUNICATION	CF0000000	CARRYFORWARD				
010	UNRESTRICTED EDUCATIONAL AND GENERAL	0006	DESIGNATED	06010	06010 DEAN COMMUNICATION	CF0000000	CARRYFORWARD				
130	OUF RESTRICTED	5500	OUF OPERATIONS RESTRICTED	06010	06010 DEAN COMMUNICATION	FB1500004	DIVERSITY INITIATIVES		Foundation		

The left section of the sheet shows:

- all GL combinations,
- Identifies combos mapped by others
- Identifies combos closed prior to FY13



# MAPPING SPREADSHEET: ADDITIONAL INFO

combo 1	combo 2	PU	Fund Restrict	FY13 exp	FY14 exp	FY15 exp	FY16 exp	Combo function	7/1/15 Beg Bal	Tracked in PA	Proj func	Org func
010.00 00.060 10.A10 000006	010- 0000- 06010- A10000 006	Communi- cation	Operating					Instruction				
010.29 99.060 10.A10 000006	010- Z999- 06010- A10000 006	Communi- cation	Operating					Instruction				
010.00 00.060 10.A10 000106	010- 0000- 06010- A10000 106	Communi- cation	Operating					Public Service				
010.00 00.060 10.CF0 000000	010- 0000- 06010- CF0000 000	Communi- cation	Operating					Academic Support				
010.00 06.060 10.CF0 000000	010- 0006- 06010- CF0000 000	Communi- cation	Operating					Academic Support				
130.55 00.060 10.FB1 500004	130- 5500- 06010- FB1500 004	Communi- cation	Externally Restricted - Gift					Alumni Relations				

The Combo Function column shows how the accounts are classified.



# MAPPING SPREADSHEET: NEW MAPPING INFO

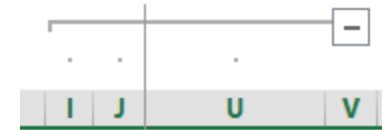
ENTITY #	ENTITY DESC	SOURCE #	SOURCE DESC	ORG #	ORG DESC	ACTIVITY #	ACTIVITY DESC	FUNCTIO N #	FUNCTIO N DESC	NEW PTA	Project	Task	Award
10	Ohio Univ General								Instructio n				
									Instructio n				
10	Ohio Univ General								Public Service				
10	Ohio Univ General								Academic Support				
10	Ohio Univ General	115000	Operating Reserve						Academic Support				
									Alumni Relations				

This section of the sheet captures the new COA mapping info.



# MAPPING SPREADSHEET DEMO

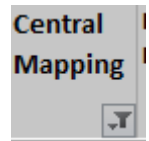
- How to Group/Ungroup columns



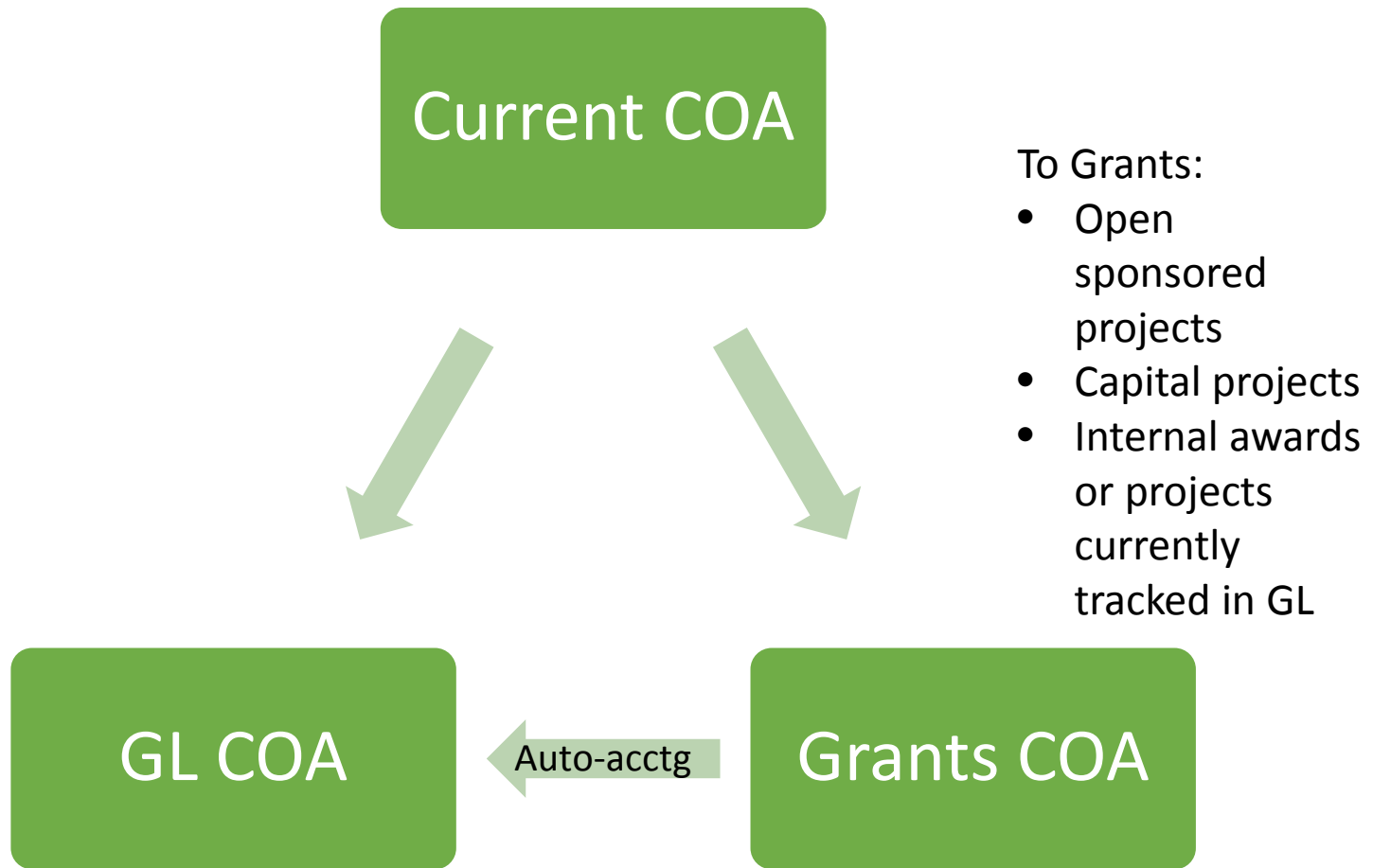
- Above Column V – displays additional info about combos (spending, end dates, functions, etc.)
- Above Column AL – displays mapping info

- How to use filters

- Central Mapping (Column AI) = Blank will only show combos to be mapped by the planning unit
- Can filter in any column
- To show all info, go to DATA tab and select Clear



# MAPPING STEP 1: TO GL OR GRANTS?



# MAPPING STEP 2: VERIFY PRE-POPULATED GL VALUES

- Do the pre-populated GL values appear to be correct?
  - If you've added new organizations, is the correct one appearing?
  - If we've populated Function, does that match the purpose of the funds?
- If not, make changes in the new value columns.





# PRE-POPULATED VALUES

OLD VALUES	New COA VALUES
Fund 0000 (General Operating)	Source 100000 - Unrestricted
Fund 0005 (General Fee) Fund 2305 (Genl Fee Funded Grad Tuition Scholarships)	Source 100010 – General Fee
Fund 0006 (Designated) and Project CF0000000 (Carryforward)	Source 115000 – Operating Reserve
Fund 2200 (Carryforward) Fund 2205 (Carryforward General Fee)	Source 115000 – Operating Reserve
Fund 0100 (PACE)	Source 100600 – PACE
Fund 0200 (Workstudy)	Source 100020 – Fed Workstudy



# PRE-POPULATED VALUES (CONTINUED)

OLD VALUES	New COA VALUES
Fund 0400 (Univ Outreach & Regional Campuses)	Source 100000 - Unrestricted
Fund 2300 (Grad Tuition Scholarships)	Source 100000 – Unrestricted
Fund 2700 (Summer Sessions ODD FY)	Source 100000 – Unrestricted and Activity Summer Sessions Odd FY
Fund 2800 (Summer Sessions EVEN FY)	Source 100000 – Unrestricted and Activity Summer Sessions Even FY
Fund Type 010	Entity 10 – Ohio Univ General
Fund Type 080	Entity 80 – Agencies – OU
Fund Type 190	Entity 90 – Agencies - OUF



# MAPPING STEP 3: IDENTIFYING NEW VALUES

- Is there a new activity code to be defined?
  1. If so, add the new activity code to the proposed Activity Values Worksheet under Shared Values or the PU values column.
  2. Type the description in Column AH – Activity Desc
    - The activity value will be assigned later



# MAPPING STEP 4: IDENTIFYING ITEMS TO BE TRACKED IN GRANTS

- You can use Project Task, and Award (PTA) columns for notes

Project	Can identify Project name ( or Faculty member)
Task	## - sequential number
Award	Can identify Internal Award and FY (e.g. FDG FY16)

- Mark an “X” in the Column AK – New PTA\* (orange column)
- In Fall 2016, we will work with the PUs on assignment of PTAs.



# NEXT STEPS

1. Review your Mapping spreadsheets to prepare for the upcoming Mapping Sessions.
2. Prepare a list of organizations that are currently used for COA and bring to the Mapping Sessions.
3. Come to your mapping sessions to partner with COA team!
  - Be sure to bring laptops and any relevant documents you may need to assist you in this process.

