Financial System General Ledger ChartFields

<table>
<thead>
<tr>
<th>Fund</th>
<th>DeptID</th>
<th>Program</th>
<th>PCBU</th>
<th>Project</th>
<th>Activity</th>
<th>Account</th>
<th>FinEmplID</th>
<th>CF1</th>
<th>CF2</th>
<th>CS</th>
</tr>
</thead>
</table>

- **Fund** (4 numeric): Identifies source of money and restrictions on use.
- **DeptID** (5 numeric): Identifies unit/fiscal area responsible for financial activity.
- **Account** (6 numeric): Identifies nature of transaction (expense, revenue, asset, etc.).

**Required on all transactions**

- **Program** (5 numeric)*: Describes the activity being done, e.g., credit instruction, community outreach, departmental research. Program is required whenever the Project is not applicable.
  - Alpha/numeric values can be requested but use is restricted.

For most non-sponsored activity:

- **FinEmplID** (7 numeric): EmpID used to track activity to employee, required with certain Program values.
  - Optional/Conditional

For sponsored activity & other approved projects:

- **PCBU** (Project Costing Business Unit) (5 alpha): Identifies type of project: Sponsored or Construction in Progress.
  - Values: UMSPR, UMCIP

- **Project** (8 numeric): Identifies sponsored projects and select non-sponsored activities.
  - System requires use of this field when Project field is used.
  - Value: 1

- **Activity** (1 numeric): System requires use of this field when Activity field is used.

**Required on all sponsored transactions**

- **ChartField 1 = CF1** (10 alpha/numeric): Centrally-defined field used to track presidential initiatives.
  - Optional/Conditional

- **ChartField 2 = CF2** (10 numeric): User-defined field used to track activity by college or department.
  - Optional

- **Cost Share = CS** (2 alpha): Identifies cost share transactions on non-sponsored funds.
  - Conditional, Value: CS

Controller's Office | Financial Training
controller.umn.edu/training
Financial Helpline: 612-624-1617 or controller@umn.edu

3/13/19
**Financial System General Ledger ChartFields (cont.)**

**REQUIRED CHARTFIELDS PER TRANSACTION TYPE**

There are three primary types of transactions: Non-sponsored, Sponsored, and Cost Share. Depending on the type of transaction, certain ChartField values must be populated. An example and definition of each type is listed below, and the minimum fields that are required have a checkmark ✓ in each field.*

### Non-sponsored

Funds available for use on activities that are not externally-sponsored research (e.g., funds from state appropriations, tuition, auxiliaries).

<table>
<thead>
<tr>
<th>Fund</th>
<th>DeptID</th>
<th>Program</th>
<th>PCBU</th>
<th>Project</th>
<th>Activity</th>
<th>Account</th>
<th>FinEmplID</th>
<th>CF1</th>
<th>CF2</th>
<th>CS</th>
</tr>
</thead>
<tbody>
<tr>
<td>✓</td>
<td>✓</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>✓</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Sponsored

Money received by the University from an external party to fund a sponsored project. Sponsored projects are governed by specific terms and conditions and are separately budgeted and accounted for in accordance with OMB Federal Regulations 2 CFR 200 (also known as Uniform Guidance), University policies governing sponsored projects, and/or the terms of the sponsoring entity. Sponsored funds may include money received to fund grants, contracts, and cooperative agreements for research, training, and other public service activities.

<table>
<thead>
<tr>
<th>Fund</th>
<th>DeptID</th>
<th>Program</th>
<th>PCBU</th>
<th>Project</th>
<th>Activity</th>
<th>Account</th>
<th>FinEmplID</th>
<th>CF1</th>
<th>CF2</th>
<th>CS</th>
</tr>
</thead>
<tbody>
<tr>
<td>✓</td>
<td>✓</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>✓</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Cost Share

The portion of the sponsored project’s costs that are not paid for by the sponsor. The University (department) typically pays for these costs via a non-sponsored funding source.

<table>
<thead>
<tr>
<th>Fund</th>
<th>DeptID</th>
<th>Program</th>
<th>PCBU</th>
<th>Project</th>
<th>Activity</th>
<th>Account</th>
<th>FinEmplID</th>
<th>CF1</th>
<th>CF2</th>
<th>CS</th>
</tr>
</thead>
<tbody>
<tr>
<td>✓</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* Conditional/optional ChartFields: FinEmplID, CF1, CF2, CS can be used separately or in combination with the minimum values required for the transaction.