

General Ledger Chart of Accounts

Account Structure

The university's General Ledger (G/L) is stored in the Datatel Financial System. The G/L contains all the accounts of the university to post financial and budget transactions to. The G/L contains accounts which use a 13-digit account structure, grouped into major components and sub components. Financial information can be sorted by each component and sub component, jointly or separately.

A - BBB - CDEEE - FG GG (where each letter represents a number)

A = Fund Number (1 digit)

B = Program Number (3 digits)

C = Type of Department or Activity

CDEEE = Department Number (5 digits)

D = NACUBO Functional Category (i.e. Instruction, Academic Support, Student Services, etc.)

EEE = Operations, Grants/Contracts, or Endowment

FG GG = Object Code Number (4 digits)

F = Asset, Liability, Net Asset, Revenue, and Expense

GGG = To distinguish type of asset, liability, net asset, revenue, or expense

Account Components

A = Fund Number (1 digit)

There are three primary funds of the University:

Fund #1 = Operating Fund

Fund #2 = Long-term investments (i.e. Endowment funds)

Fund #3 = Plant Fund (i.e. Capital assets, long-term debt, etc.)

B = Program Number (3 digits)

The Program number is used to identify a Budget Area. There are 28 major Budget Areas of the University. In some cases, the Program number is used to categorize students and billing term to bill tuition. The Program Numbers are:

020 College of Education (There are additional program numbers for tuition revenue accounts that are not shown here in the range of 2xx.)

030 School of Occupational Therapy
040 College of Optometry
050 School of Physical Therapy
060 School of Professional Psychology
080 School of Physician Assistant Studies
30x College of Arts & Sciences Administration (There are additional program numbers for tuition revenue accounts that are not shown here in the range of 3xx.)
 300 Travel Classes
 310 Dean, Research, Tutoring Center
 311 Advising, Career Development
320 School of Arts & Humanities
330 School of Natural Sciences
340 School of Social Sciences
370 Masters of Fine Arts
500 College of Health Professions & Continuing Education
510 School of Dental Health Science
520 School of Pharmacy
550 Masters of Healthcare Administration
551 Health Science
560 Gerontology
580 Audiology
80x Auxiliary Enterprises

 800 Auxiliary Enterprises Office
 801 Bookstore
 802 Food Service
 804 Housing Operations
 805 Residence Halls

900 President's Office
91x Student Affairs

 910 Student Services Administration
 912 Health/Counseling Services
 913 Learning Support Services
 914 Wellness & Res Life
 915 Student Activities
 916 Admissions
 918 Orientation & Parent Support
 919 PIC

93x University Information Services

 930 Chief Information Officer
 932 Health Professions Information Systems

94x Academic Affairs

 940 Academic Affairs Office, International Programs, ELI, Diversity, Inst. Research, Sustainability

944 Registrar

946 Athletics

950 Library

96x Finance and Administration

960 Finance & Administration Office (includes Legal Affairs)

962 Business Office

963 Human Resources

965 Facilities

966 Financial Aid

97x Central Operations

970 Central Operations (General and Leases)

972 Benefits

976 Central Facilities

98x University Relations

980 University Advancement Office

981 Development

982 Advancement Services

983 Alumni Relations

984 Marketing and Communications

985 Conference and Event Support Services

CDEEE = Department Number (5 digits)

The Department Number contains the name of a department or it can also be the name of a restricted grant or activity. Some examples of Department names are Business Office, Registrar, Health Services, Arts & Sci Administration, and Physical Therapy Instruction. Some other Department Names are Baseball Camp, XYZ Grant, and ABC Endowment.

C = Type of Department or Activity

0 = Regular Operations

1 = Auxiliary activity

2 = Agency activity

3 = Independent activity ("IA" code when setting up account)

D = Functional classification of the department

The second digit of the 5-digit number denotes the functional classification of the department name. For example:

1 = Instruction

2 = Research

- 3 = Public Service
- 4 = Academic Support
- 5 = Clinics
- 6 = Student Services
- 7 = Institutional Support
- 8 = Plant Operation/Maintenance
- 9 = Scholarships

EEE = Operations, Grant/Contract, or Endowment

- 000 - 199 = Operations--Board approved budget
- 200 - 299 = Operations--non-Board budget
- 300 - 599 = Grant or Contract
- 600 - 999 = Endowment

Some examples of Department Names are:

- 01033 Physical Therapy Instruction
- 05001 Clinic Administration
- 07030 Business Office
- 06147 Baseball Camp
- 02321 XYZ Grant
- 07645 ABC Endowment

FGGG = Object Code Number

Object Code Number distinguishes type of an account or transaction (receipt or expenditure). There are many types of Object Code Numbers.

F = Asset, Liability, Net Asset, Revenue, and Expense

- 1 = Asset
- 2 = Liability
- 3 = Net Assets
- 4 = Revenue
- 5 = Revenue-temporarily restricted
- 6 = Revenue-permanently restricted
- 7 = Expense

GGG = Distinguishes type of Asset, Liability, Net Asset, Revenue, or Expense

Revenues are grouped by Object Code into 11 main groups. They are:

4001; 4016; 4018; 4020 - 4069	Tuition
47xx	Tuition discounts
4002 - 4015; 4017; 4019; 4070 - 4099	Fees
41xx	Unrestricted contributions

42xx	Contracts/Exchanges
4301	Investment income--endowment restricted
4302 - 4303	Other investment income
4402; 4404	Net realized gains (losses) on other investments
45xx	Sales of services of clinics
46xx	Sales of services of auxiliary enterprises
48xx	Other

Expenses are grouped by Object Code into 4 main groups-Payroll, Other, Budget Pool, and Capital/Transfers. The Object Code Ranges are:

7000 - 7099	Payroll
7100 - 7199	N/A-used for another purpose
7200 - 7429	Poolee (grouped with Budget Pool)
7430 - 7599	Other
7600 - 7699	Budget Pool (#7601 is departmental Budget Pool #)
7700 - 7799	Capital and Transfers
7800 - 7899	Extraordinary Items (grouped with Other; seldom used)
7900 - 7939	Designation of Funds (grouped with Other; seldom used)
7940 - 7999	Benefits (grouped with Other)

Some examples of Object Codes are:

4001	Tuition
4501	Sales and Services of Clinics
5213	Contributions-temporarily restricted
7601	Budget Pool
7001	FT Faculty Salary
7201	Supplies-office
7448	Contractual Services
7707	Capital Equipment - items > \$1,000 or more per item

Payroll Object Codes

The following is a list of the primary payroll object codes used to pay employees, plus a short description for some object codes identifying their use. It is important to use the correct codes. Payroll requests received with the incorrect codes will be changed to the proper code and the department will be notified.

7001	Full-time Faculty Salaries (Monthly, Salary employees)
7002	Full-time Administration Salaries (Monthly, Salary employees)
7003	Full-time Staff Wages (Semimonthly, Hourly employees)
7004	Part-time Faculty Salaries (Faculty which are not full-time or benefit eligible for Pacific Univ.)
7005	Part-time Administration Salaries
7006	Part-time Staff Wages
7007	Staff Overtime
7009	Additional Payments (Payment in addition to a contract or agreement) Example: If a faculty member is full-time on campus, but not in your department, use this object to you would pay him/her in any additional amounts to his/her regular contract
7010	Resident Assistant
7011	Interns
7012	Short-term Disability Salary
7014	Music Lesson Instructor
7015	Coach Salary
7020	Student Wages - FWS
7021	Student Wages - PWS (RSE)
7022	Student Wages - Department
7023	Student Stipends - Department
7032	Moving/Relocation Compensation
7034	Sabbaticals
7035	Uniform Allowance

7036	Temporary Employment
7037	Independent Contractors
7090	Fringes

If you have any question on which object code to use, please contact the Payroll department in Human Resources.

Budget Pool and Poolee Accounts

A Budget Pool account is expense object codes linked to a single budget account number (umbrella account number A-BBB-CCDDD-7601). The Pool account is used primarily to determine funds availability. The Budget Pool account, with object code 7601, contains only budget transactions. The Budget Pool account should not be used for actual financial transactions. The accounts linked to the Budget Pool account are called Poolee accounts. Poolee accounts should only have actual financial transactions. The Poolee accounts should not have any budget transactions. Funds availability is determined by summing all the Poolee amounts and comparing the total against the associated Budget Pool account. If the net amount is positive, the positive net amount is budget funds available. If the net amount is negative, then there is a budget shortfall (overage) and you need to make a Budget Transfer into the related Budget Pool account to cover the shortfall

There are some advantages and disadvantages in using the Budget Pool method. The advantages are not having to budget through Datatel every single account (Poolee accounts) and not having to submit multiple budget adjustments throughout the year to cover overages. A disadvantage is not being able to track specific expense Poolee accounts against your estimates. Another disadvantage is that once an account is set up as a Poolee account, it is sometimes impossible to unpool the account because of a Datatel glitch in the system.

Generally, Poolee accounts are those with few to many small dollar transactions. Some examples of Poolee object codes are:

7201	Supplies-office
7209	Minor equipment
7402	Postage
7404	Telephone/fax
7411	Photocopy/outside

At Pacific, only the Poolee range is pooled. Again, the Poolee range is 7200 - 7429. No other object codes are pooled.