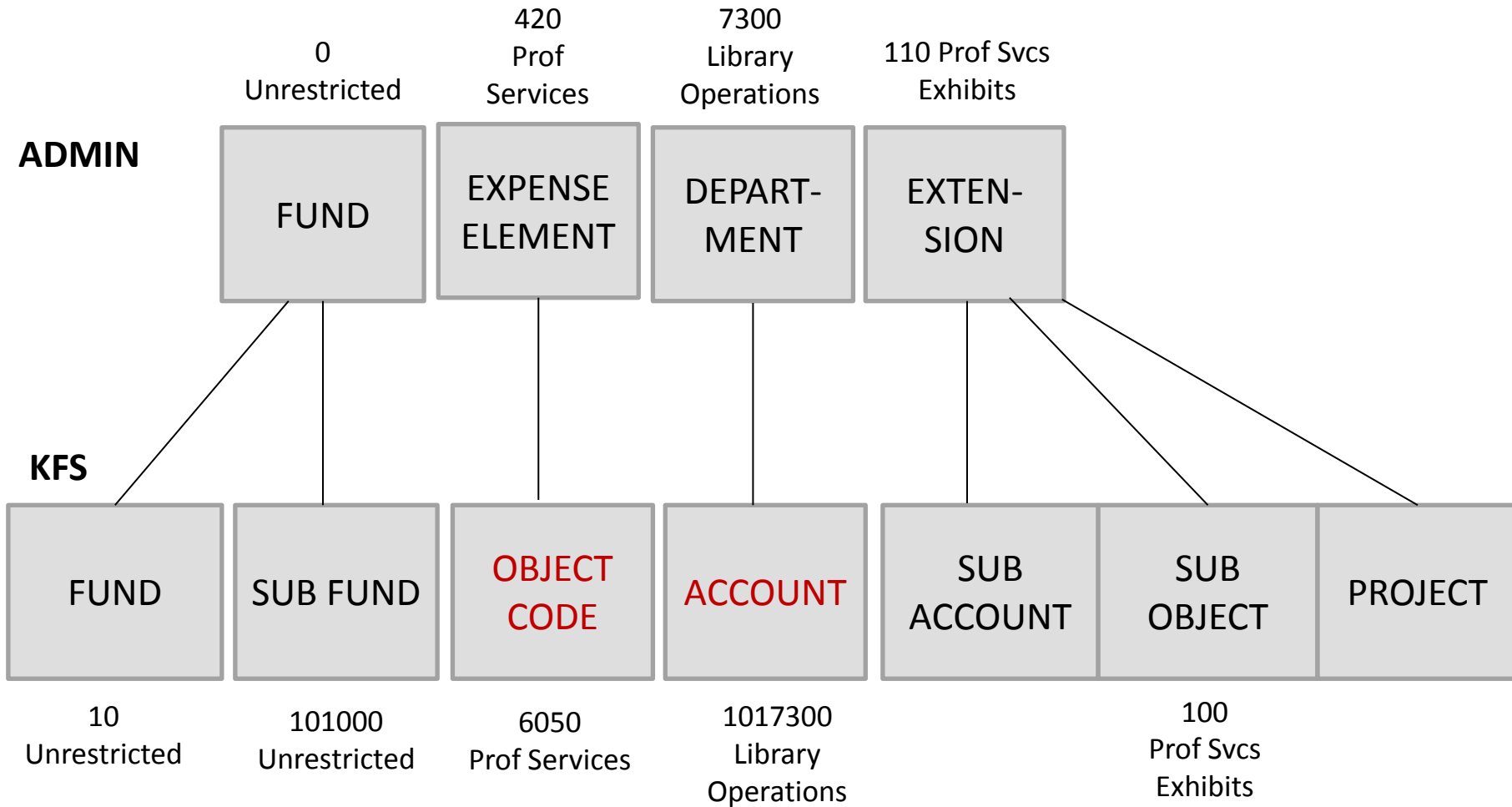




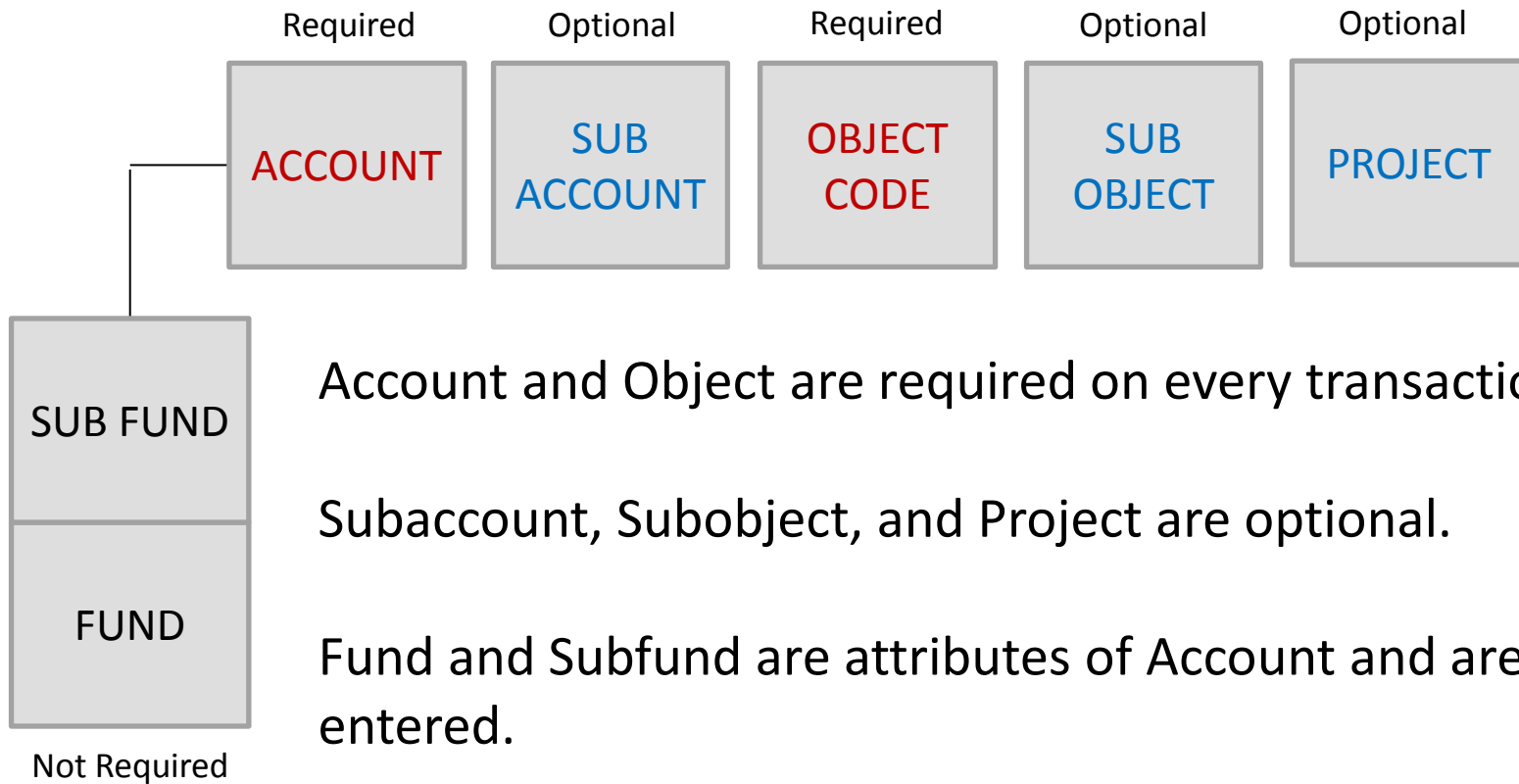
Kuali Financial System (KFS)

CHART OF ACCOUNTS TRAINING

Accounting String Conversion



KFS Accounting Line Format



Account and Object are required on every transaction.

Subaccount, Subobject, and Project are optional.

Fund and Subfund are attributes of Account and are not entered.

Fund & Subfund

FUND – An attribute of Subfund that is used to group Accounts for Financial reporting.

SUBFUND – An attribute of Account that is used to group Accounts for Financial reporting.

ADMIN	FUND	SUBFUND CODE	SUBFUND DESCRIPTION
0 Unrestricted	10 Unrestricted	1010000	General Funds
		1020000	Internally Designated
		1030000	Auxiliary
		1040000	Conferences & Events
		1050000	Faculty Research
1 Restricted	20 Restricted	2020000	Private Grants
		2030000	Private Gifts
		2040000	Faculty Support
		2050000	Endowment Income
		2070000	Government Grants

Account

Unique seven (7) digit number used to identify a pool of funds assigned to a specific entity or department.

- The first three digits of the Account correspond to the Subfund.

FUND	SUBFUND	ACCOUNT
20 - Current Restricted	207000 – Gov't Grants	2070001 - NSF CCF-0943455 WONNACOTT

- In some cases the last four digits of departmental accounts correspond to the Department code in ADMIN.

ADMIN DEPARTMENT CODE	KFS ACCOUNT CODE
1210 – BUSINESS OFFICE	1011210 – BUSINESS OFFICE

- KFS requires an Account for every transaction. The 4 zeroes in the ADMIN Account have been replaced by an Account in KFS.

ADMIN ACCOUNT	KFS ACCOUNT
0-150-0000-000 Unrestricted Revenue	1010000 – GENERAL FUNDS
1-150-0000-000 Restricted Revenue	2010000 – GENERAL RESTRICTED FUNDS

Account Attributes

Additional fields on the Account table that are used to group accounts for reporting. Can also be helpful when searching for Accounts or requesting a new Account.

Account	Organization Code	Account Type	Higher Ed Function	Account Restriction
1013140 - Fine Arts	5015 – Fine Arts	Operating Budget	INSR - Instruction	U - Unrestricted
2040054 – Kaye Theatre Prize Fund	5015 – Fine Arts	Prizes	INST – Institutional Support	T – Temporarily Restricted

Organization Code - defines entities at various levels within the College. Used to group accounts for reporting and approval workflow.

Organization Code	Organization Name	Reports to Organization
1000	Business Office	1000 - Business Office
3005	Provost	1000 - Business Office
4024	Humanities	3005 - Provost
5015	Fine Arts	4024 - Humanities

Account Attributes

Account Expense Guideline Text

Describes the type of expenditures that take place in the account. It should also explicitly state those expenditures that are unallowable in the account.

Account Income Guideline Text

Describes the types of income (source of funds) that take place in the account. It should also explicitly state those revenues that are unallowable in the account.

Account Purpose Text

Describes the overall purpose of the account and the function it supports.

Object Code

Four (4) digit number that represents income, expense, asset, liability, and fund balance classifications that are assigned to KFS Accounts to identify the nature of the transaction.

Object Codes have been greatly expanded to obtain a more detailed classification of expenses. A detail listing of new codes can be found at

<http://www.haverford.edu/eKuality/>

Object Type Code	ADMIN Object Code Range	KFS Object Code Range	"Normal" Balance Type	To Increase	To Decrease
Asset (AS)	700-799	1000-1999	Debit	Debit	Credit
Liability (LI)	800-899	2000-2999	<Credit>	Credit	Debit
Fund Balance (FB)	900-999	3000-3999	<Credit>	No Entries	No Entries
Income (IN)	100-399	4000-4999	<Credit>	Credit	Debit
Expense (EX)	400-41X	5000-8999	Debit	Debit	Credit
Transfers (TF)	480-489	9000-9999	Debit	Debit	Credit

Object Code Level & Consolidation

Object level and Object Consolidation are attributes of Object Code and are used for reporting.

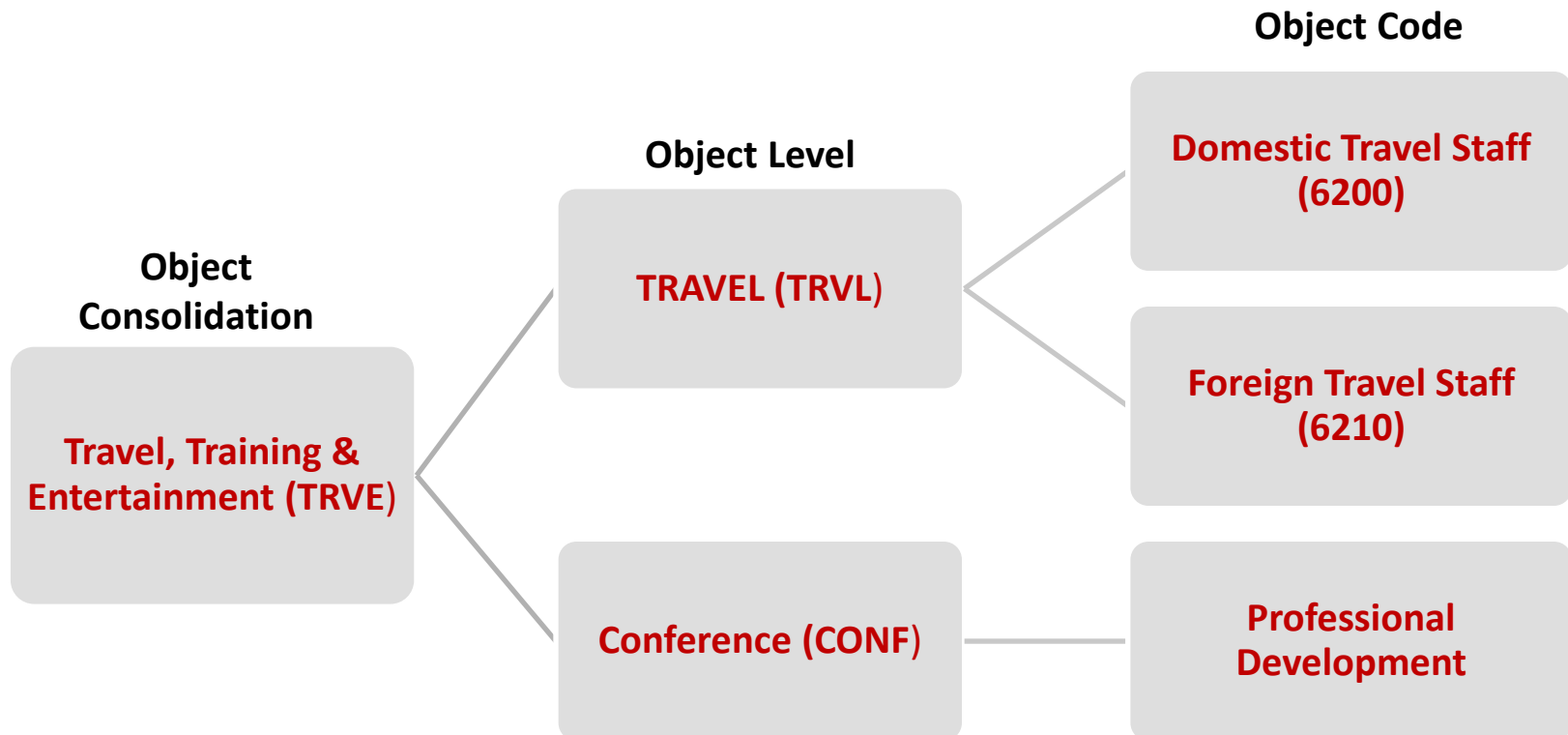


Chart of Account - Extensions

These extensions are available to Departments who need to track financial information at a greater level of detail.

Sub Object Code	Three (3) digit alpha numeric value used to define an optional part of the accounting string that allows you to create finer distinctions within a particular object code on an account. Example: External Copy Expense
Sub Account Code	Six (6) digit alpha numeric value used to define an optional part of the accounting string that allows tracking of financial activity within a particular account at a finer level of detail. Example: Business Office - Payroll, Business Office – Accounts Payable
Project Code	Ten (10) alpha numeric value used to track project activity that is shared across multiple accounts within an organization or even across multiple organizations. Example: Student Summer Event

Sample Transaction Coding

Transaction	ADMIN Accounting Line	KFS Accounting Line
Admin & Professional salary charged to the Business Office	0-402-1210-000	1011210-5100
Supplies charged to Business Office	0-421-1210-000	1011210-6300
Travel Charged to H Glickman Symposium	0-830-0000-018	6010000 - 2334
Record restricted gift to Haverford House	1-150-5751-000	2020019 – 4400
Record Bookstore Sales Tax	0-800-0000-008	1010000-2111