

CHART OF ACCOUNTS – BEST PRACTICES

CLASS DESCRIPTION

You may find that over time, your Chart of Accounts may not fit your current needs. Did you create a future use segment that you now want to use? Do you have accounts that may not be in a logical order? Do you need to change a segment, organization code or account? Possibly, you want to explore changing your structure from long account to Org/Object. This session will address these chart of accounts topics and more. This document will also address maintaining your chart of accounts, such as adding a fund, segment, object code, organization codes, account mass creation and account changes.

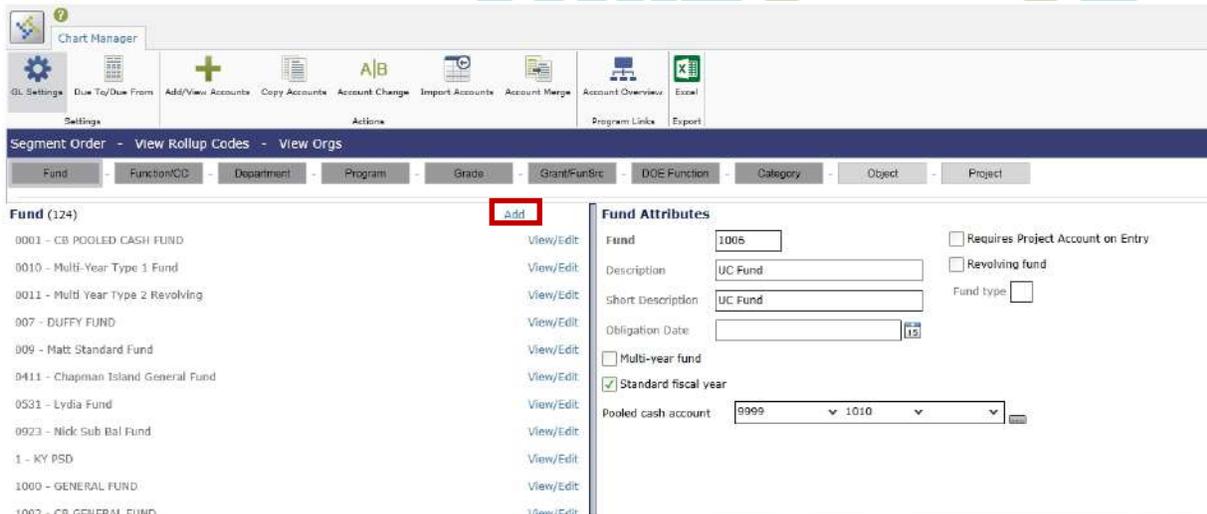
CREATING A NEW FUND

1. Go to:

Munis>Financials>Chart Manager

When you first open the Chart Manager program, it displays your organization's existing account segments, in segment order. Chart Manager also provides buttons and links that open other Munis programs used to perform additional maintenance on accounts and segments.

Select Fund and Add. Enter required information.

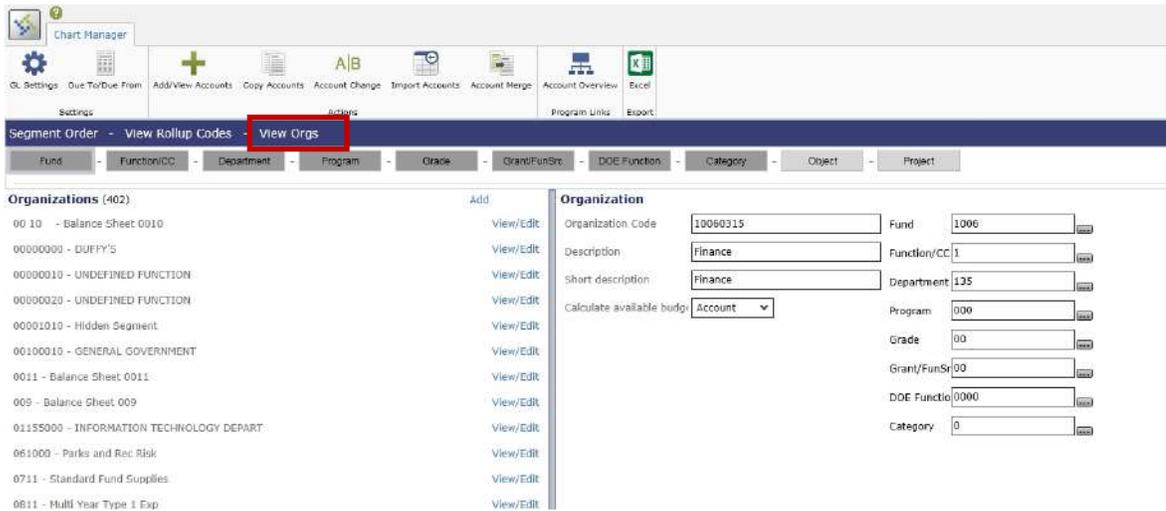


The screenshot shows the 'Chart Manager' application window. The 'Add' button in the 'Fund' list is highlighted with a red box. The 'Fund Attributes' section on the right contains the following information:

- Fund:** 1005
- Description:** UC Fund
- Short Description:** UC Fund
- Obligation Date:** [Empty field]
- Multi-year fund
- Standard fiscal year
- Pooled cash account:** 9999, 1010
- Requires Project Account on Entry
- Revolving fund
- Fund type:** [Empty dropdown]

2. Add Organization Codes (if using Org-Object):

Select: View Orgs. Add. Enter desired Org, with description and segments that make up that Org Code.



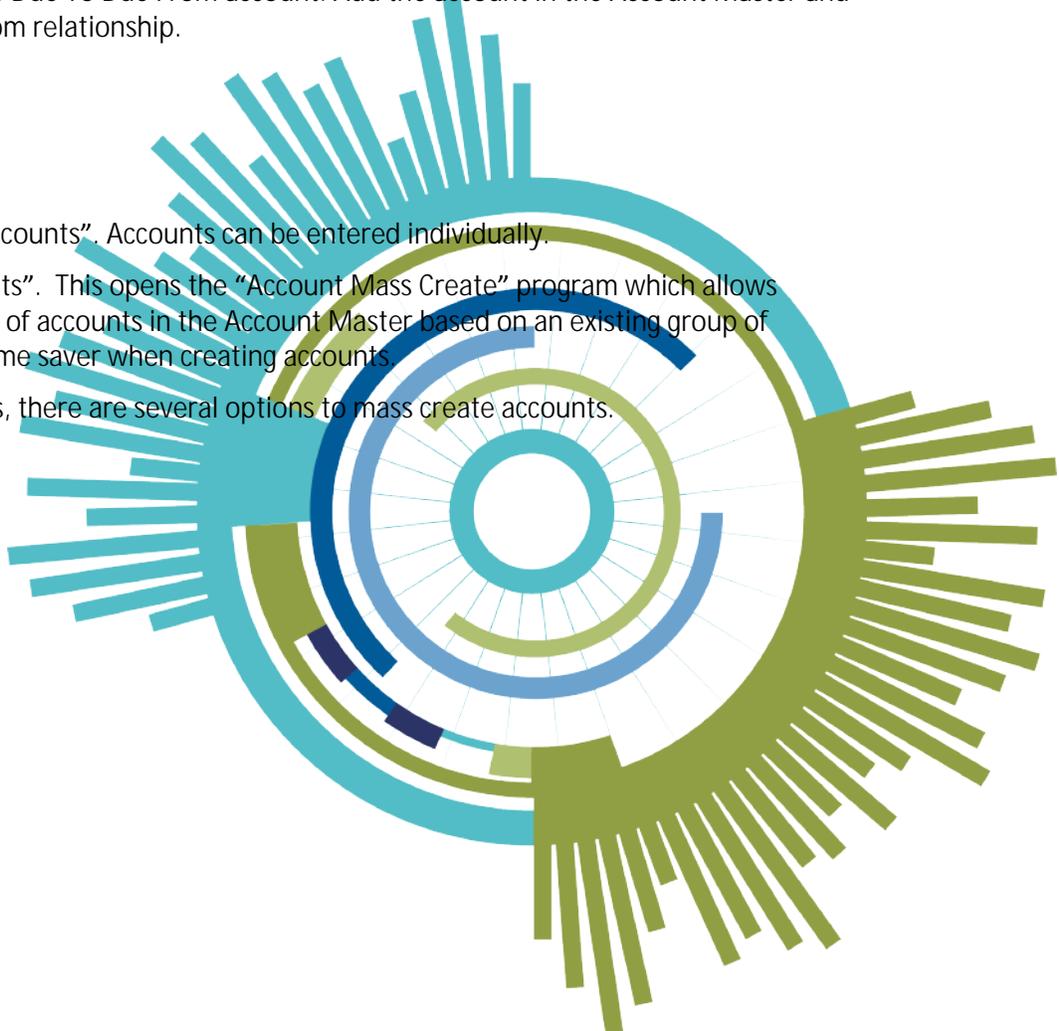
3. Create an object for the Due To Due From account. Add the account in the Account Master and add the Due To Due From relationship.

4. To add accounts:

Two options:

- a. Select "Add/View Accounts". Accounts can be entered individually.
- b. Select "Copy Accounts". This opens the "Account Mass Create" program which allows creating new groups of accounts in the Account Master based on an existing group of accounts. This is a time saver when creating accounts.

In the menu options, there are several options to mass create accounts.



MODEL ORG

to copy accounts from one org to the new org. Complete the following:

- Model Org – Identifies the org code that has been used in the creation of a series of accounts and has similar org/object pairings to the new account to be created.
- Object Range – Define the first and last object code in the model org to be specified.
- Target Org – Contains the org code used to create new accounts.

TIP: To mass create balance sheet accounts, create new balance sheet org for the new fund. Use Model Org to create new balance sheet accounts, including control accounts. Select a fund that closely resembles the new fund. Enter Object code range for the balance sheet objects that should be included in the new fund. The control accounts will be mass created, assigning it to the correct control account and reference account, if needed.

COPY OBJECT

This operation can copy one object code to a range of orgs to create new accounts. Complete the following:

- Model Object – This is the object code to be assigned to the desired orgs to create new accounts.
- Starting Org – This is the first org in the series so that the object code can be assigned.
- Ending Org - This is the last org in the series so that the object code can be assigned.

DEFINE PROJECT

This operation is used to copy accounts from one General Ledger Project to another to create the new accounts. Complete the following:

- Model Project – This is the project code used by the program to select the group of accounts to be copied to the new project.
- Target Project – This is the project code that is linked to the same org/object pairs as the Model Project.

DEFINE ACCOUNT

Define Account – If using long account, this operation can be used to create new accounts. Complete the following:

- Account Type – Defines the type of accounts: Balance, Revenue, or Expense
- Model Account – Indicates the segments to copy in order to create new accounts. Segments must exist in the Chart of Accounts Segments.
- Target Account – Define the account to create. All segments must exist in the Chart of Accounts Segments.

TIP: To mass create balance sheet accounts and/or control accounts, enter Account Type B (Balance Sheet), enter fund of model account leaving other segments blank and enter target fund with other segments blank. This will create all balance sheet including control accounts for the new fund. Some cleanup may be required to delete unwanted accounts.

FUTURE USE SEGMENT

Go to:

Munis>Financials>Chart Manager

1. Select the Future Use segment. Add new segments to be created.

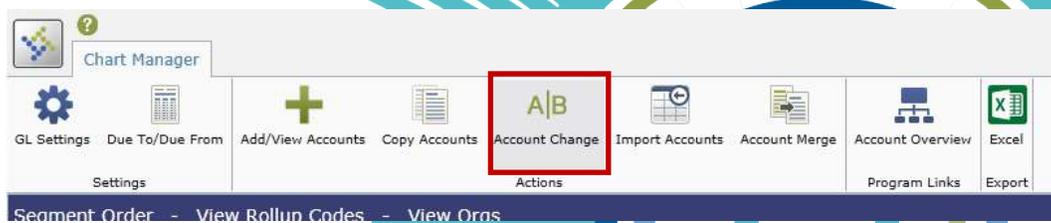
2. If using Org-Object, Add Org codes using the new future use segment. This could be a challenge since the Org Code needs to be unique. Sometimes a new segment may not follow the same logic as when originally creating the org structure. However, it can be done. Just remember that the org does not have to follow that same logic.
3. Once all orgs have been created, accounts can be created using the Mass Account Create options previously covered.
4. The Segment Description can be changed in the General Ledger Settings program. However, a call to support may be needed since it requires a password to make the change in the segment sizes tab.

ACCOUNT CHANGE

The Account Change Program changes accounts that have already been created. It updates the Account Master program and transfers all activity to a new account. In addition, an existing org code can be changed to a new org code, or the segments accessed by a specific org can be changed to another configuration.

1. Go to:
Munis>Financials>Chart Manager
2. *Select Account Change.*

NOTE: Keep in mind when using the Account Change program, no other users should be in the system.



There are three different types of Account Changes: Account Change, Org Change, and Segment Change.

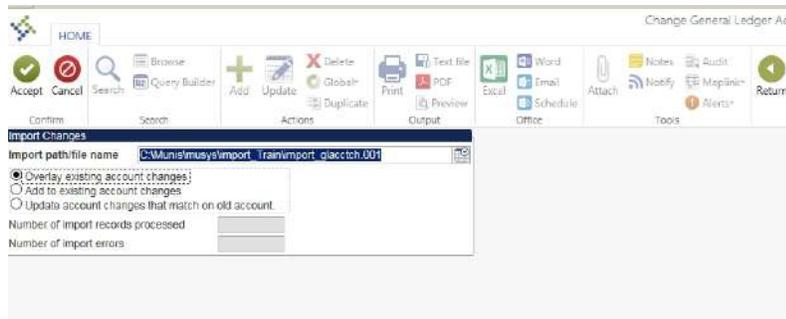
ACCOUNT CHANGE

This program allows changes from one Org/Obj/Project to another, moving all historic transactions with it. The new account should not be added to the Account Master since this program will create the new account. The original account will no longer exist, once the change is made. If using Long Account, the program works the same way. Several methods are available to perform the account change. These are Input/Post, Import Changes, and Batch Entry.

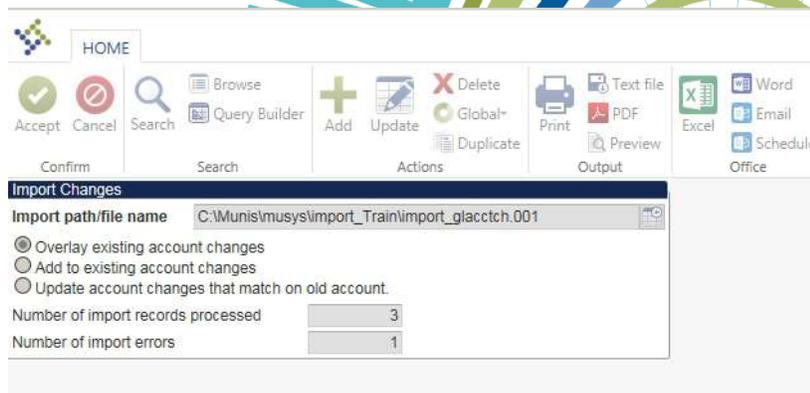
1. Input/Post – this program allows account changes one at a time. This is the preferred option if only one account is to be changed.
2. Import Changes – This method allows multiple accounts to be changed by importing a file with original account and new account. Example:

	A	B	C	D	E	F
1	Orig Org	Orig Obj	Orig Proj	New Org	New Obj	New Proj
2	1006135	5100		1006135	51000	
3	1006135	5120		1006135	52000	
4	1006135	5400		1006135	53000	
5						
6						

- a. Delete row with headings. Save as csv.
- b. Select Import Changes in menu options of Change General Ledger Accounts program.
- c. Select Define and select the file in the Import path/file name and Overlay existing account changes.

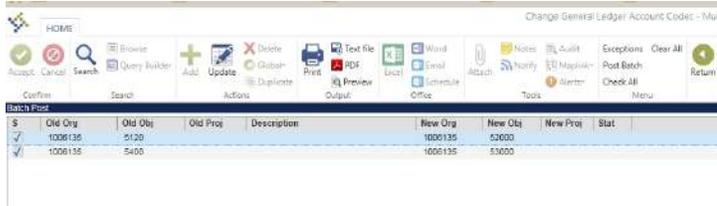


- d. Select Process.



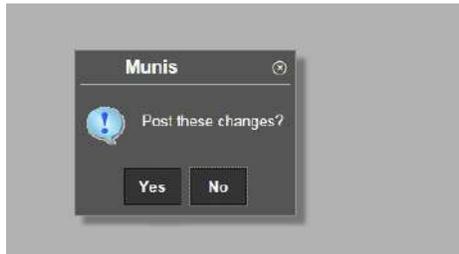
- e. Return and Select “Post Batch”
- f. Select “Post All” or check accounts to change if all are not to be changed.
- g. Select Text File from the ribbon. This is required for batch posting.

h. Then select “Post Batch”.

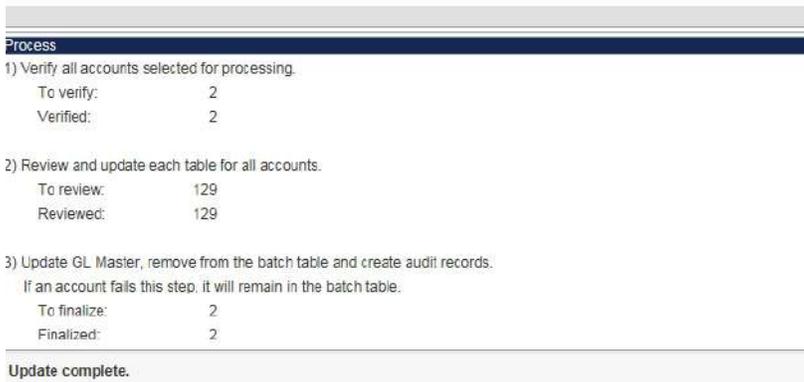


\$	Old Org	Old Obj	Old Proj	Description	New Org	New Obj	New Proj	Stat
✓	1006135	5120			1006135	52000		
✓	1006135	5400			1006135	53000		

i. Box pops up asking “Post these changes? Select “yes” if changes are to be made.



j. Verification of the process will show account changes.



Process	
1) Verify all accounts selected for processing.	
To verify:	2
Verified:	2
2) Review and update each table for all accounts.	
To review:	129
Reviewed:	129
3) Update GL Masier, remove from the batch table and create audit records.	
If an account fails this step, it will remain in the batch table.	
To finalize:	2
Finalized:	2
Update complete.	

3. Batch Entry can be used to enter multiple accounts to be changed. This method works the same as “Import Changes”.

ORG CHANGE

The second option is Org Change, which allows the org to be changed from an original org to a new org. The new org should not exist. For example: 1006135 can be changed to 10060135. Select “Process” to process the change.

Change General Ledger Acct

HOME

Accept Cancel Search Query Builder Add Update Delete Global Duplicate Print Text file PDF Excel Word Email Attach Notes Audit Define Process Return

Confirm Search Actions Output Office Schedule Alerts Menu

Org Change

Original org code: 1006135 Finance
New org code: 10060135

Segments

Fund	1006	UC Fund
Function/CC	1	GENERAL GOVERNMENT
Department	135	FINANCE DEPARTMENT
Program	000	
Grade	0000	Hidden
Grant/FunSrc	000	Unused
DOE Function	0000	UNDEFINED
Category	0	NO CATEGORY

SEGMENT CHANGE

The third option is Segment Change. Enter Org code that needs a segment change.

1. Enter the segment(s) to be changes.
2. Select Process. The org will be updated with the segments as long as the group of segments do not duplicate another Org code.

HOME

Accept Cancel Search Query Builder Add Update Delete Global Duplicate Print Text file PDF Excel Word Email Attach Notes Audit Define Process Return

Confirm Search Actions Output

Original Segments

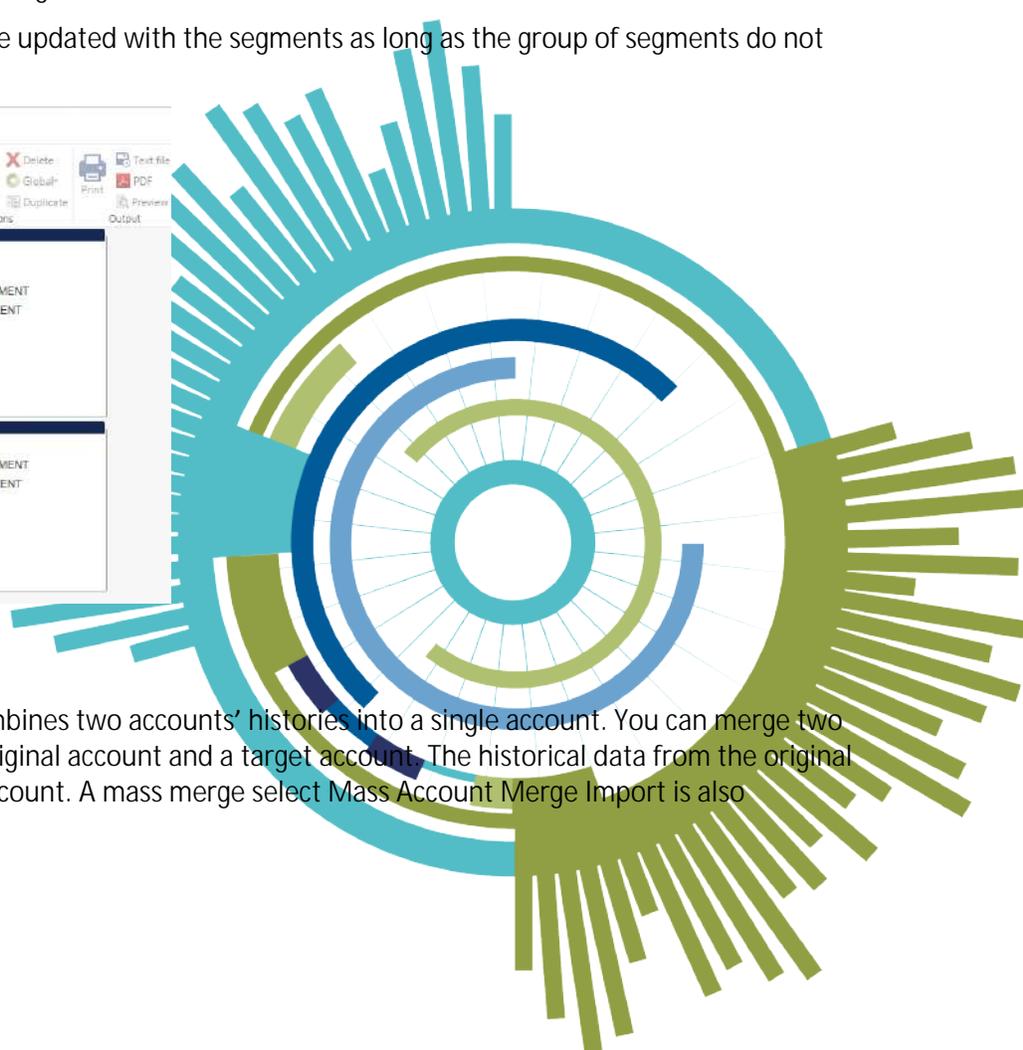
Org code	10060135	Finance
Fund	1006	UC Fund
Function/CC	1	GENERAL GOVERNMENT
Department	135	FINANCE DEPARTMENT
Program	000	
Grade	0000	Hidden
Grant/FunSrc	000	Unused
DOE Function	0000	UNDEFINED
Category	0	NO CATEGORY

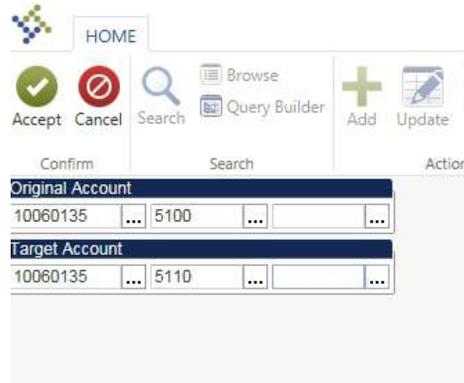
New Segments

Fund	1006	UC Fund
Function/CC	1	GENERAL GOVERNMENT
Department	135	FINANCE DEPARTMENT
Program	01A	PROGRAM A
Grade	0000	Hidden
Grant/FunSrc	000	Unused
DOE Function	0000	UNDEFINED
Category	0	NO CATEGORY

ACCOUNT MERGE

The Account Merge program combines two accounts' histories into a single account. You can merge two single accounts by entering an original account and a target account. The historical data from the original account is added to the target account. A mass merge select Mass Account Merge Import is also available.





ACCOUNT IMPORT

The Account Import program imports general ledger accounts from an Excel file. Each line of the import file should contain the general ledger segments, an object, project (if project accounting is in use), account type and an optional cross-reference value.

CHANGING FROM LONG ACCOUNT TO ORG/OBJECT

After the initial Chart of Accounts creation, some may want to change their structure from long account to org object. When the Chart of Accounts conversion with long account was processed, a org code was created, or as new combination of segments were added, a system-generated org was created. The steps to making this change is:

1. Perform an Org Code Change using the Account Change program. Consideration will need to be made as to what the logic of the Org is.
2. In the Org Code table, the Org description will need to be updated.
3. User attributes will need to be changed from Long Account Entry (L) to Org (O).
4. All staff will need to be trained.

These items should be considered when make such a change. If changing from Org/Object to Long Account, the User attributes would need to be changed and staff would need to be trained.

ACCOUNT MASS CHANGE/RESET

The Account Mass Change/Reset program changes specified aspects of multiple accounts at one time. Use this program to close active accounts or reopen closed accounts, delete or inactivate accounts,

change the entity to which an account belongs, or reset account balances to zero. Your user role must be assigned the General Maintenance on Accounts permission in General Ledger Roles to successfully run this program.

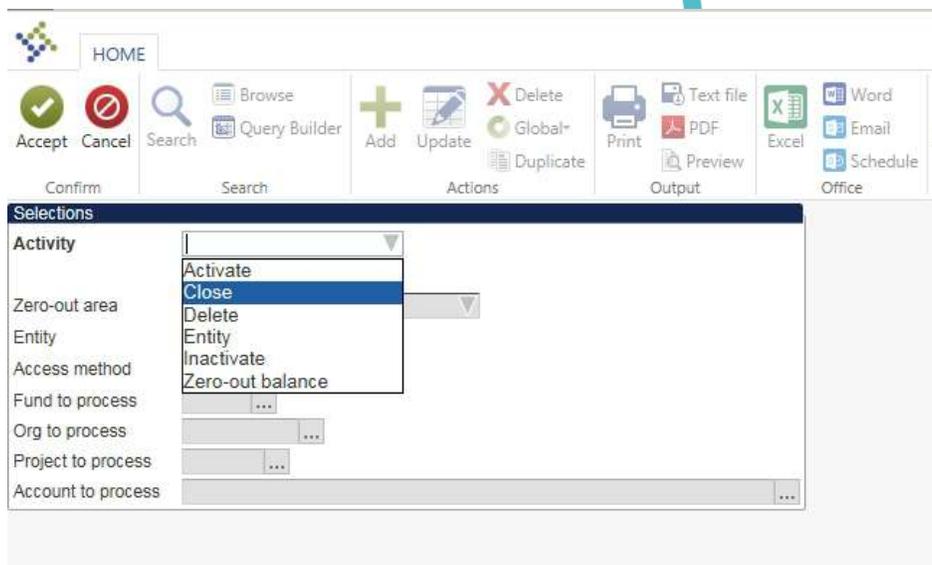
Note: There can be no Munis processing while this program is in use.

Also, the only way to reverse the changes created by this program is individual maintenance of each account in the Account Master. Run this program with caution. Also, you must insure that a current backup of the database has been created and that all transactions posting is suspended when you run this program.

Go to:

Munis>Financials>Account Mass Change/Reset

1. In the menu, select “Define” and complete the fields, as required, to create a group of accounts to change.

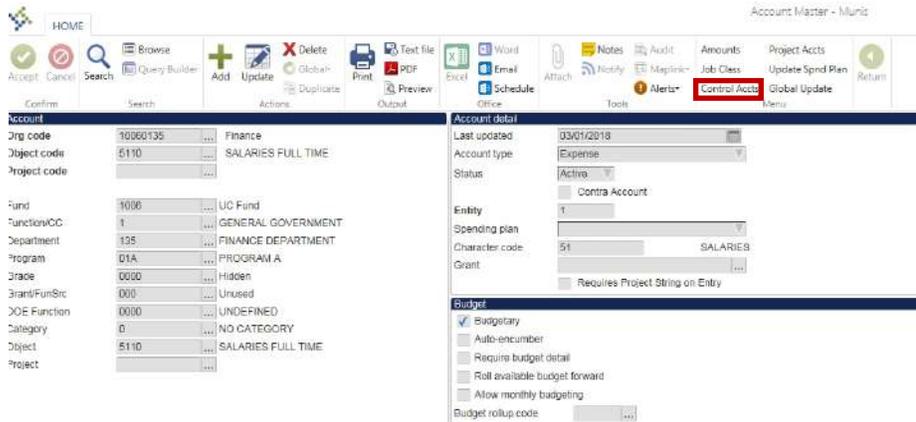


2. Select “List” to create a list of accounts that will be affected by the change.
3. Review the list for accuracy.
4. Select “Process” to process the changes.

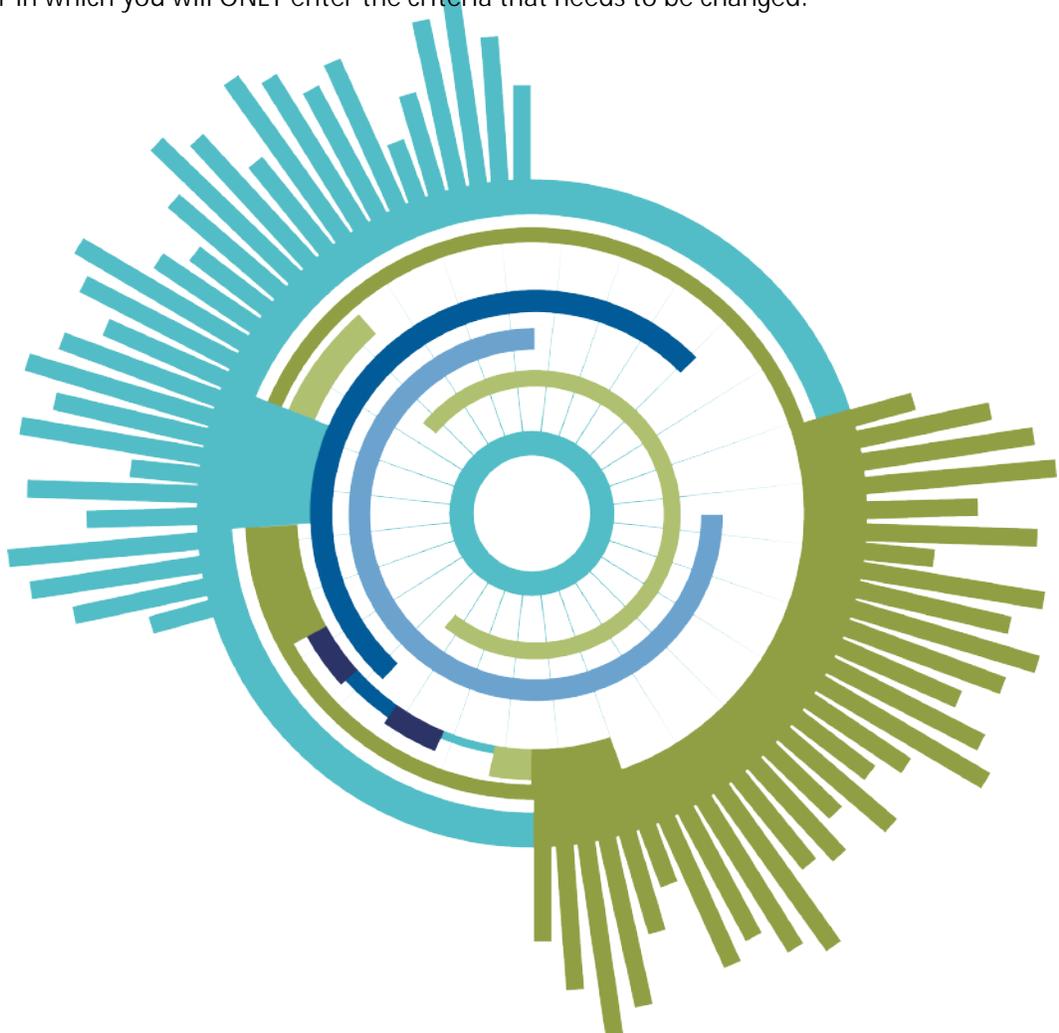
ACCOUNT MASTER – GLOBAL UPDATE

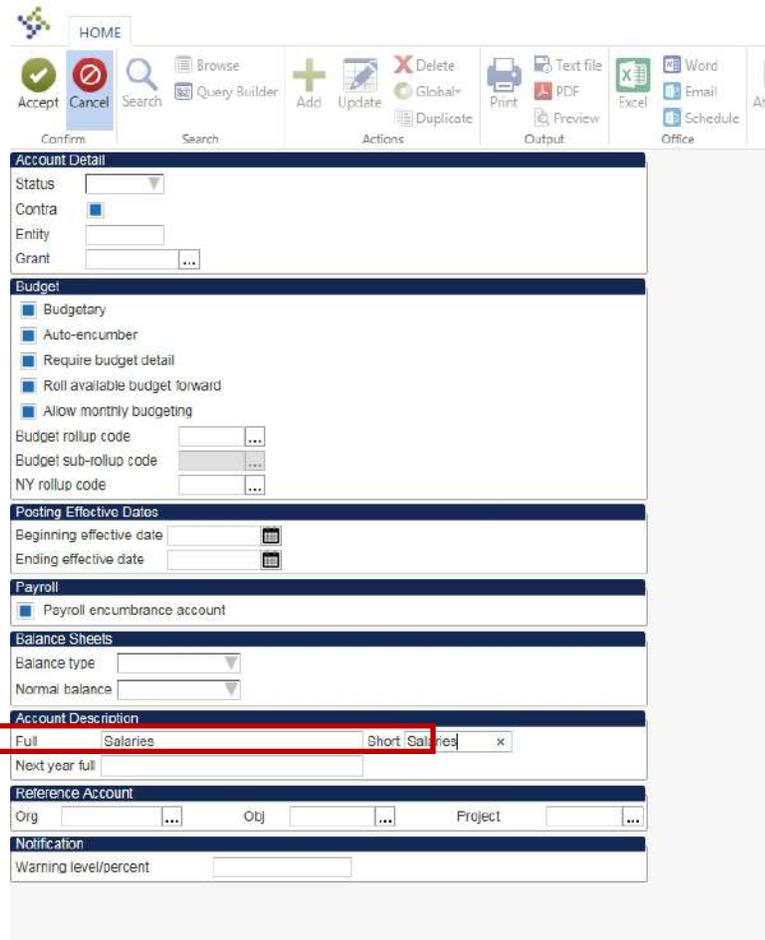
Within the Account Master program, the Global Update function allows changes to be made for a group of accounts. Perform a search for a set of accounts to change. For example, the account description needs to be changed for a group of accounts with a particular object code. Search for that object code. In

the menu, select “Global Update”. Some common changes that can be performed are: status, Budgetary, Require Budget Detail, assigning Budget Rollup, descriptions, etc.



The following screen will appear in which you will ONLY enter the criteria that needs to be changed:





HOME

Accept Cancel Search Query Builder Add Update Delete Global Duplicate Print PDF Excel Word Email Schedule Office

Account Detail

Status

Contra

Entity

Grant

Budget

Budgetary

Auto-encumber

Require budget detail

Roll available budget forward

Allow monthly budgeting

Budget rollup code

Budget sub-rollup code

NY rollup code

Posting Effective Dates

Beginning effective date

Ending effective date

Payroll

Payroll encumbrance account

Balance Sheets

Balance type

Normal balance

Account Description

Full	Salaries	Short Salaries	x
Next year full			

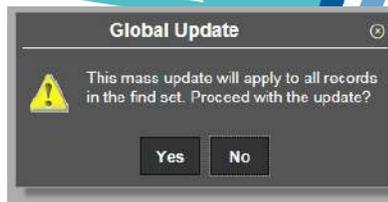
Reference Account

Org Obj Project

Notification

Warning level/percent

When selecting “Accept”, the following box will appear in which “Yes” can be selected if the change is to be processed.

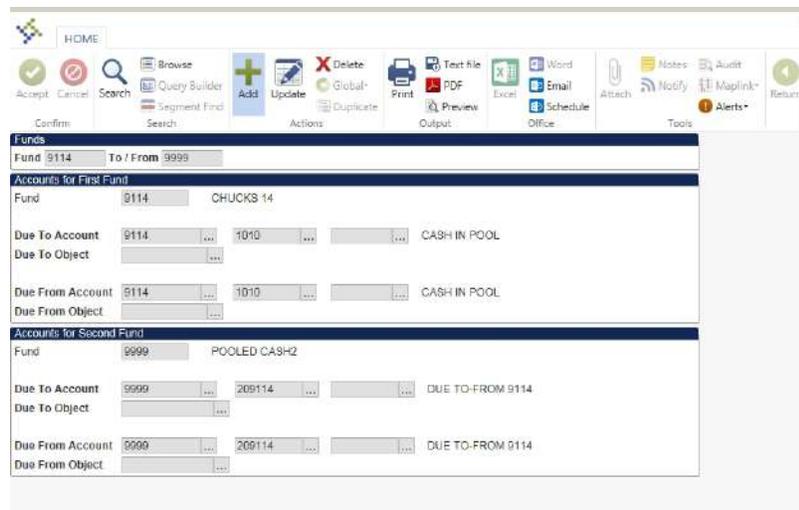


Note: There should be no Munis processing while performing a Global Update.

DUE TO/DUE FROM SETUP

The Due To/Due From Setup program defines the due to/due from relationships between different funds. Programs that make automated journal entries access the Due To/Due From Setup program whenever they must make interfund or multi-fund journal entries. This table specifies the default account numbers or object codes necessary for Munis programs to automatically make the balanced due to/due from journal entries when multi-fund distribution occur.

The most common due to/due from process can be maintained using a pooled cash fund. This gives the ability to maintain the exact cash balance in each of your funds and an overall cash balance, by bank account, in the pooled cash fund.



CHARACTER CODE - SETUP

A character code may be assigned to an object code. The character code is not part of the account number but allows a method of sorting based on a “summary” of the object code. The code can be a 1 or 2-digit code that acts as a grouping mechanism. The codes can be used for expenses, revenues and balance sheet accounts. For example, character codes can be applied to object codes as shown in the table below:

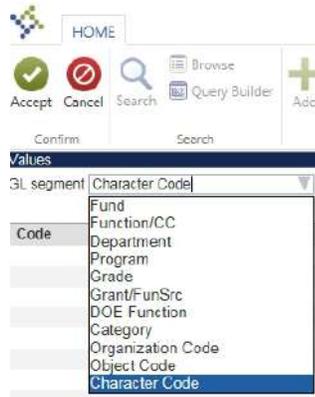
Object Code	Object Code Description	Character Code	Character Code Description
100100	Cash On Hand	10	Cash and Cash Equivalents
100105	Petty Cash (Treasurer)	10	Cash and Cash Equivalents
100110	Bank One	10	Cash and Cash Equivalents
411000	Real Estate Taxes	41	Current Year Taxes
411500	Excise Taxes	41	Current Year Taxes
424500	Water Revenue	42	Services

424600	Bulk Item Pick-up	42	Services
510010	Full Time Salaries	51	Salaries
510015	Part Time Salaries	51	Salaries
510020	Over Time	51	Salaries
520100	Health Insurance	52	Benefits
520200	Other Fringes	52	Benefits

To create Character codes, go to:

Munis>Financials>Setup/Chart of Accounts>Chart of Accounts Segments

1. In the drop down, select Character Code and Accept.



2. Select Add. Enter the desired code and description.
3. The character code will then need to be linked to the Object Codes. This can be done in the Chart of Accounts Segments (choosing Object Codes) or the Chart Manager.

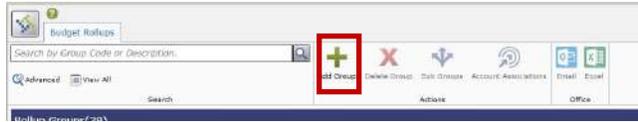
BUDGET ROLLUP/SUB-ROLLUP

The Budget Rollup program links general ledger accounts together in order to create budget rollup groups and subgroups. Accounts that have been combined into a budget rollup group use the combined budget of all the accounts within that group to determine the available budgets for transactions. For example, Account A has a budget of \$10,000, Account B and C each have a budget of \$1,000. If these three accounts are assigned to budget rollup group ABC, the available budget for the rollup group is \$12,000. A transaction of \$2,000 entered against Account B will be allowed due to the combined budget of the rollup groups.

To add a Rollup or Sub Rollup, go to:

Munis>Financials>Miscellaneous Setup>Budget Rollups

Select “Add Group”



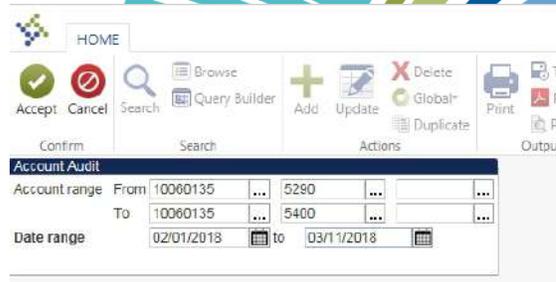
Enter rollup code and desired information and save.



Assign accounts to the group.

ACCOUNT AUDIT

The Account Audit program lists all changes made to the general ledger files, excluding those made by journal entry activity. This report includes any changes made by running Account Master, Account Mass Creation, Change General Ledger Account Changes or Account Mass Change/Reset.



Note: The Define Purge and Purge buttons are only available if permission to maintain accounts. Use caution when purging audit records since they are permanently deleted from the file.