**Budget Organization & Coding**

What are the Chart of Accounts?

- The Chart of Accounts are numbering systems for recording, tracking, classifying, and reporting on financial (budget and actual) transactions comprised of various Chartfield.

- Chart of Account structure:
  
  FF. DDDD.PPPPPP.AAAAA.CCCCCC
  

*Chartfields are numeric except Chartfield1 where it may contain alpha characters.*

<table>
<thead>
<tr>
<th>Chartfield Element</th>
<th>---Optional---</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fund</td>
<td>Department</td>
</tr>
<tr>
<td>Uniquely identifies primary funding sources.</td>
<td>Uniquely identifies all departments or units</td>
</tr>
</tbody>
</table>

**List of Funds (not a full list):**

- 10 - Educational & General Operating
- 13 - Auxiliary Enterprises
- 19 – ASUPS
- 18 - Designated Operations and Reserves
- 25 - Gifts – Restricted Current
- 26 - Endowment Payout – Restricted
- 92 - Reserves-Facilities/Equipment
- 93 - Gifts-Restricted Facilities
- 15 - Faculty Enrichment & Student Research-Unrestricted
- 17 - Designated Projects
- 24 - Faculty Enrichment & Student Research-Restricted
- 27 - Grants – Restricted Private and Government
- 91 - Reserves-Minor/Revolving Facilities Projects
- 94 - Reserves-Major Facilities Projects

**Departmental range:**

- 1DDD: President
- 2DDD: Office of Communications
- 3000 & 73DD: Enrollment Division
- 4DDD: Academic Division
- 5DDD: University Relations
- 6DDD: Student Affairs Division
- 7DDD (except 73DD): Finance & Administration Division
- 8DDD: ASUPS
- 9DDD: General Operations/Other

**Account range:**

- 1AAAA: Assets
- 2AAAA: Liabilities
- 3AAAA: Net Assets
- 4AAAA: Revenue
- 90AAAA: Revenue Transfer
- 5AAAA: Compensation
- 6AAAA: Operating Expenses
- 7AAAA: Capital Expenses
- 91AAAA: Expense Transfer

**SpeedChart**

Puget Sound uses a “short cut” to three of the Chartfield elements; fund, department, and project codes. This “short cut” is referred to as the SpeedChart.

A SpeedChart is six numeric digits long and in most cases, not all, comprised of either:

1) PPPPPP - the project code (if the your chart of account has a project code); or  
2) FFDDDD - the combination of fund and department

For department (annual) operating/capital budgets, the SpeedChart = the Department code preceded by the Fund code (example: 107101 = Office of Finance)

For designated and restricted (carryover or grants) funds, the SpeedChart is the Project code (PPPPP). This is true for the majority of Chart of Accounts strings but not all. To verify your SpeedChart use the Chartfield Value Lookup tool under “Financials” in myPugetSound.