VISION Chart of Accounts & VTHR 9.2

This document provides information on the VISION chart of Accounts. This document also outlines how this information is used in VTHR. The chart of accounts is used to facilitate the grouping of transactions for the purpose of accounting and reporting.

Oracle/PeopleSoft stores chart of account information in segmented fields called **chartfields.** Some chartfields are required, others are optional. In VISION, the State uses the following seven (7) chartfields; **Business Unit (required), Account (required), DeptID (required), Fund (required),** Program (optional), Project/Grant (optional) and Class (optional). Chartfield values stay connected to a transaction throughout its lifecycle, meaning the values entered on a voucher to pay a bill or values entered with time entry on a time sheet are the same values used to charge those cost to your departmental budget and to record the cost in the VISION general ledger.

More information on Chartfields, including specific values can be found here.

Chartfield Summary

CHARTFIELD NAME	LENGTH	USE	REQ'D OR OPTIONAL
Business Unit	5	Who	Required
Account	6	What	Required
Fund	5	How	Required
Department	10	Who	Required
Program	5	What	Optional
Class	5	Why	Optional
Project	Up to 15	Why	Both
Affiliate	5	Who	Both

Chartfield Definitions

Business Unit

Broadly defined as an operating unit, (department, office, or board), established statutorily or administratively. Business units can be individual departments or divisions that need to segregate their financial data for accounting purposes or operational centers that segregate their operations for management purposes, including security.

VTHR Business Units are equivalent to General Ledger business units in VISION. Every position in VTHR is assigned to a specific Business Unit. Business Unit values originate in VISION and are then messaged over to VTHR using Integration Broker.

Following are important concepts to remember regarding Business Units:

- Business Units are 5 numeric characters long.

- Business Units are logically grouped in ranges to facilitate tree building and maintenance, as well as to allow spacing for future Business Unit additions.

The first two digits indicate the following:

General Government	01
Protection, Persons, etc.	02
Human Services	03
Employment and Training (Labor)	04
General Education	05
Natural Resources	06
Commerce and Development	07
Transportation	08
Component Units	09

Department (Dept ID)

The DeptID ChartField contains the operational unit subdivisions.

Chartfield Numbering Scheme:

- DeptID's are 10 characters long and numeric.

- The first four digits are the same as the **LAST** four of the Business Unit number.

Only Dept IDs that contain personal service (employee related) costs are in VTHR. Every position in VTHR is assigned a Dept ID. Dept ID values originate in VISION and are then messaged over to VTHR using Integration Broker.

As an example of Dept ID, a listing for BU 01120 (Human Resources) is below:

DEPARTMENT	DESCRIPTION
1120100000	Personnel Operations
1120010100	Fiscal & Information Mgmt
1120010200	Payroll
1120010300	Classification
1120010400	Labor Relations
1120010500	Human Resource Development
1120010501	Vermont Public Manager Program
1120010502	Supervisor Development Program
1120010503	Elective Training Courses
1120010504	Learning Center Expenses
1120010600	Commissioner's Office
1120010700	Legal
1120010800	Recruitment
1120010900	Help Desk/Change Management
1120011000	AoA HR
1120012000	HRIS
1120016000	Workforce Development - Ops
1120016100	WD Special Fund - VPM
1120016200	WD Special Fund - SPD
1120016300	WD Special Fund - Electives

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DEPARTMENT	DESCRIPTION
1120016350	WD Special Fund - On-line
1120016400	WD Special Fund - Facilities
1120016500	WD Special Fund - Consulting
1120020000	TUITION ASSISTANCE PROGRAM
1120020100	Tuition Assistance Admin.
1120020200	Non-Management Tuition Program
1120020300	Supervisor Tuition Program
1120020400	Exempt Tuition Program
1120030000	DEPENDENT CARE PROGRAM
1120030100	Dependent Care Administration
1120030200	Child Care Program
1120030300	Elder Care Program
1120040000	HR CONFERENCE ACCOUNT
1120050000	Employee Benefits
1120060000	Workforce Planning/Employ Svcs
1120060100	VT Public Manager Program
1120060200	Supervisory Development Prog
1120060300	Elective Classes
1120060400	Facility Usage
1120060500	Consulting
1120061000	Workforce Planning & Development
1120062000	Recruitment
1120070000	HRMS Upgrade
1120080000	DHR - VTHR Operations
1120090000	Payroll Agency Fund
1120100000	Payroll Clearing Account
1120880101	Enhanced State Emp Recruitment
1120880102	Supervisory Training Study
1120892201	DHR-Racial Equity Training
1120892401	DHR-New Positions in DHR Ops
1120892402	DHR-New Position in VTHR Ops

Account

Account chartfield classifies the nature of operational transactions. It holds the detail coding values for assets, liabilities, equity, revenues, and expense/expenditure transactions.

Accounts in VTHR are assigned "behind the scenes". Time Reporting Codes (TRC's) are associated to Earning Codes and Earnings Codes are associated to VISION Account Codes. The VISION accounts used for earnings, deductions and taxes are in the 500000 series.

The Account field is 6 numeric characters long. Accounts are numbered according to the following convention:

ACCOUNT TYPE	NUMBERING SCHEME
Assets	1XXXXX
Liabilities	2XXXXX
Fund Equity	3XXXXX
Revenues	4XXXXX
Expenses	5XXXXX
Expenses (AHS Grant Exp)	6XXXXX
Other Financing Sources	70XXXX
Other Financing Uses	72XXXX

Fund

Fund chartfield maintains the fiscal and accounting entities in which financial resources and the use of those resources are grouped according to statute, regulation, or current accounting standards (GAAP, GASB, etc.).

Funds are one of the required fields in a Combo Code. (More information on Combo Codes are below).

Fund Chartfield Numbering Scheme:

- The fund chartfield is five digits long
- Funds are shared across the State (i.e., stored under a SetID = STATE)

Commonly used funds across State Government:

FUND NUMBER	FUND NAME
10000	General Fund
20105	Transportation Fund
20205	Education Fund
20405	Global Commitment Fund
21%	Special Funds
3%	Bond Funds
63%	Agency Funds

Program (required for some departments)

Program Chartfield maintains a description and a set of objectives toward which activities and resources are directed.

- The program chartfield is five digits long.
- Under Set ID = STATE so they can be shared across business units.

Program may or may not be included in a Combo Code; it depends on the department's needs.

Class

The Class Chartfield will be used to track activities relating to programs and across program lines based on departmental, administrative, or legislative needs.

- The class chartfield is five digits long.
- Under Set ID = STATE so they can be shared across business units.

Class may or may not be included in a Combo Code; it depends on the department's needs.

Project

The Project Chartfield captures and controls project or grant information to which funding sources are applied. Project may or may not be included in a Combo Code.

- Project ID's are up to fifteen characters long, and can have any combination of numbers and/or letters.
- Under Set ID = Business Unit so they **cannot** be shared among business units. The same project cannot be located under different Set ID's.
- Can be used to only **track** expenditures, or;
- Can be used to **control** expenditures by defining a budget and funding source specific to the project.

How Chartfields are created

Chartfield information is requested by Departments on a Chartfield Request form located on the Finance and Management website at the following link: http://finance.vermont.gov/forms#VISION.

Departments fill out the required information on the chartfield request form, including associated descriptions.

Combo Codes & Task Profiles

Combo Codes

Accounting for time in VTHR uses Combo Codes. A Combo Code represents a string of chartfields. Each Combo Code must have at least a Fund and Dept ID. (As mentioned above the account chartfield gets added to the process as earnings and deductions are processed in payroll.)

Combo Codes originate in VISION and get messaged over to VTHR. Combo Codes are created for every possible combination of chartfield values that an employee's payroll and benefit cost may get charged to. The advantage of Combo Codes is that only valid values exist in VTHR. All Combo Codes have the correct combination of fund, dept ID, program, etc. as determined by each department's Business Office.

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The table below is an example of Combo Codes and the relation to chartfields:

COMBO CODE	DEPT ID	FUND	PROGRAM	CLASS
000143594	6120010000	10000	51140	10100
000316640	6120010100	10000	51574	80003
000658907	6120021000	10000	51140	70075
000011764	6120010100	10000	51140	80001

Task Profiles

A Task Profile is an alphanumeric description of one of more Combo Codes. Each Task Profile is assigned to a Task Group. One Task Profile can be used in several Task Groups.

To use Task Profiles, an employee must be assigned to a Task Group. The employee will only be able select Task Profiles that are in the assigned Task Group.

The benefits of Task Profiles include:

- Provide additional defaulting at the Employee level. Task Profiles can be set up as a default on the Time & Labor Employee data page. This will override Department level defaults that are set up in Payroll.

- Attach descriptive values to what is seen at the point of entry.

- Restrict values that are available for entry using Task Groups. Employees are only allowed to use values that are deemed valid for his/her particular Task Group assignment.

Each department can decide whether to use Task Profiles. Considerations include:

- Department administrative bandwidth needed to support this model and efficiently maintain the Task and Employee level data.

- Desire to limit the accounting entries that are made on the Timesheet and/or simplify the selection of combo code.

- Amount of change in time reporting requirements. Given the amount of work that is required to maintain this model, it lends itself more to an environment where Employees work on the same set of projects for very long periods of time.

- Need to charge hours to more than one combo code. For example, work on a particular project is always charged to three combo codes, one at 10%, one at 40% and the other at 50%.

In the example below, there are two Task Groups – Garage & Stairs. An employee assigned to the Garage Task Group would have the option of selecting the Task Profiles of Lock, Clean, and/or Paint:

TASKGROUP	TskProfID	TRC	QUANTITY	COMBO CODE
GARAGE	Lock	WORK	4.000000	000011764
GARAGE	Clean	WORK	2.750000	000050989
GARAGE	Paint	WORK	1.250000	000161915
STAIRS	Build	WORK	8.000000	000143594

Assigning Accounting

There is a hierarchy that determines how accounting gets assigned to reported time. The sequence is as follows:

- First, accounting is assigned by a Combo Code or Task Profile entered by an employee on the timesheet.

- Second, if there is nothing specified on the timesheet, the system will look to see if there is a default Task Profile assigned to the specific employee. (All Task Profile time reporters have a default Task Profile.)

- Lastly, if none of the above happens, then the system assigns a default Combo Code. Each Dept ID has a default Combo Code that is assigned and maintained by payroll.

This picture summarizes how accounting gets assigned, including who makes the decision, and where the information is applied (either T&L or payroll).