### University of Calgary
**GENERAL LEDGER CHARTFIELDS**

<table>
<thead>
<tr>
<th>GL BUSINESS UNIT</th>
<th>FUND</th>
<th>DEPT ID</th>
<th>ACCOUNT</th>
<th>PROGRAM</th>
<th>INTERNAL</th>
<th>PROJECT</th>
</tr>
</thead>
<tbody>
<tr>
<td>aaaaa</td>
<td>xx</td>
<td>xxxxx</td>
<td>xxxxx</td>
<td>See program section below</td>
<td>aaaaaaaaa</td>
<td>See project section below</td>
</tr>
</tbody>
</table>

*where a=alpha; x=number*

<table>
<thead>
<tr>
<th>ChartField</th>
<th>Format</th>
<th>Description</th>
</tr>
</thead>
</table>
| GL Business Unit | 5 alpha characters      | Designates a separate legal entity  
  - ARCTC = Arctic Institute of North America  
  - FHBO = Funds Held on Behalf of Others  
  - UCALG = University of Calgary |
| Fund           | 2 numeric characters    | Segregates financial information to reflect the nature and restrictions of funding  
  - 05 = Carryover  
  - 10 = Operating General  
  - 11 = Internally Restricted Research  
  - 12 = Internally Restricted Non-Research  
  - 13 = Internally Restricted Capital  
  - 14 = Internally Restricted IT Projects  
  - 15 = Ancillary  
  - 18 = Internally Restricted Directed Research  
  - 19 = Internally Restricted Directed Non-Research  
  - 50 = Externally Restricted Capital  
  - 60 = Externally Restricted Research  
  - 70 = Externally Restricted Non-Research |
| DeptID         | 5 numeric characters    | Designates a cost centre. Used to manage workflow within PeopleSoft (PS) and to support internal reporting requirements. |
| Account        | 5 numeric characters    | Designates balance sheet or income statement account  
  - 1xxxx = Asset  
  - 2xxxx = Liability  
  - 3xxxx = Net Assets  
  - 4xxxx = Revenue  
  - 5xxxx = Salary & Benefit Expenses  
  - 6xxxx = Other Expenses  
  - 7xxxx = Internal Transactions |
| Program        | 5 characters - numeric or alpha or combination of both | Activity across faculties or departments such as a building, initiative, or academic session. |
| Internal       | 3 alpha characters followed by 6 numeric characters | Activity specific to one faculty or department. |
| Project        | 2 alpha characters followed by 6 numeric characters OR 8 numeric characters (for new projects set up after 2011) | Designates a project having a specific purpose and/or scope; will have a start and end date. Is used to segregate accounting transactions for purpose of internal and external reporting requirements. May be classified as Research, Capital, IT or Other. Will be either restricted or unrestricted. Requires use of PC Business Unit:  
  - PER01 – Professional Expense Reimbursement projects  
  - UCP01 – non PER projects set up after 2011  
  - RESRC – non PER projects set up prior 2011 |
| Activity       | 5 alpha or numeric characters | Segregates different types of activity within a project. |