Sul Ross State University
Business Process Analysis – Finance Module

Process Name: Develop & Build Chart of Accounts
Date: September 7, 2005
Time: 8:00 am
Location: ACR207
Participants: Laura Lannom, Oscar Jimenez, Cesario Valenzuela, Patty Roach, Carolyn Todd, Nieves Kolesar, Tanya Romero
Session Lead: Laura Lannom, Visio; Tanya Romero, Narrative

Narrative/Description: Analyze existing chart of accounts to determine how new structure will be built (in accordance with NACUBO fund groups). Identify and flag accounts that will not be converted to new system. Analyze each account and determine source of funds. Determine what set (range) of numbers will be assigned to Alpine and RGC. Determine mapping structure for accounts. Determine if accounts map to a central fund (GL) balance; are they a one to one match or many to one match. For example E&G accounts 11XXXX map to a central fund (GL) balance. Identify fund (GL) balance accounts needed and assign account numbers. Identify SL account numbers to map to each fund balance (GL) account. Determine if SL accounts are revenue or expense. Assign SL account numbers allowing 10 spaces between each account allowing for future account assignments. Establish ABR rules in data dictionary (screen 35) that determine how accounts will map and enter data.

Sample of fund group mappings. For complete list see attached.

Fund Groups Expense:	Education and General	12XXXX (Alpine)	17XXXX (RGC
	HEAF	15XXXX (Alpine)	18XXXX(RGC)
	Service Departments	119XXX (Alpine)	1198XX (RGC)
	Designated	22XXXX	
	Aux. Unpledged	332XXX	
	Aux. Pledged	335XXX	
	Restricted	44XXXX	
	Loan	05XXXX	
	Endowments	06XXXX	
	Unexpended Plant Funds	88XXXX	
	Agency	99XXXX	

Fund Groups Revenue: 110XXX (Alpine) 160XXX (RGC)

Electronic Inputs: None
Manual/Paper Inputs: Trial balance and Lotus spreadsheets.
Key Decision Points (list all): Determine ranges needed for each campus. Determine mapping structures. Determine number of accounts needed and assign GL & SL account numbers. Determine account numbers to delete.
Related Policy(s): Cash handling, expenditure/revenue, and policies related to each fund group.
Interface to Other Systems: USAS
Web Features: None
Electronic Outputs: Database file

Manual/Paper Outputs: Database dictionary file
Customer(s): Account Managers
Regulatory Items: State Laws, TSUS Rules, and SRSU Policy, NACUBO Fund Groups Accounting.
Frequency/Volume: Once
Potential Break Points: Flaws in rules, data entry errors, duplication of accounts
Automation: None
Issues: Not enough room for growth in GL. Having unexpendable funds (revenues and salaries) in same account as M&O. Subcodes do not currently match state subcodes. Current account number does not identify ownership or function. Transfers in certain funds groups require entries in both GL and SL (no indirect updates).