

# eMARS Reporting

CHART OF ACCOUNTS OVERVIEW

DECEMBER 3, 2018

# Table of Contents

<b>INTRODUCTION .....</b>	<b>3</b>
<b>1- WHAT IS THE CHART OF ACCOUNTS? .....</b>	<b>3</b>
REQUIRED CHART OF ACCOUNTS ELEMENTS .....	3
AGENCY-SPECIFIC CHART OF ACCOUNTS ELEMENTS .....	4
EMARS BUDGET LINES (AND “ACCOUNTING STRINGS”).....	4
EMARS ACCOUNTING TEMPLATES (AND ACCOUNTING PROFILES).....	5
WHY CAN’T WE REPORT BY ACCOUNTING TEMPLATE (OR ACCOUNTING PROFILE)?.....	6
<b>2- CHART OF ACCOUNTS HIERARCHIES AND STRUCTURES.....</b>	<b>8</b>
FUND AND ITS ROLL-UPS.....	9
FUNCTION AND ITS ROLL-UPS.....	12
OBJECT AND ITS ROLL-UPS.....	16
REVENUE SOURCE AND ITS ROLL-UPS .....	19
OTHER COA HIERARCHIES .....	21
<b>3- OTHER HIERARCHICAL STRUCTURES IN EMARS .....</b>	<b>22</b>
ORGANIZATIONAL HIERARCHY (DEPARTMENT / UNIT).....	22
GRANTS STRUCTURES (PROGRAM / PROGRAM PERIOD) .....	25
<b>4- EMARS REPORTING AND THE CHART OF ACCOUNTS .....</b>	<b>29</b>
<b>CONCLUSION .....</b>	<b>29</b>

# Introduction

This guide introduces the concept of a Chart of Accounts for a non-accounting audience. Specifically, it is intended to help eMARS Report Developers create meaningful financial reports, and to help Basic Users (and others) interpret them.

## 1- What is the Chart of Accounts?

Although the Chart of Accounts (COA) is defined in eMARS (not eMARS Reporting), understanding the COA is essential to report development to ensure correct results. The Chart of Accounts defines accounting structure used in eMARS to track budgets, spending, revenue – pretty much every financial transaction processed in eMARS. If you are not an accountant, you can think of each Chart of Accounts element as one part of the “account number” for an account affected by any given transaction. In eMARS, this “account number” – which consists of Chart of Accounts codes “strung” together – is most often referred to as an “accounting string” or a “budget line”.

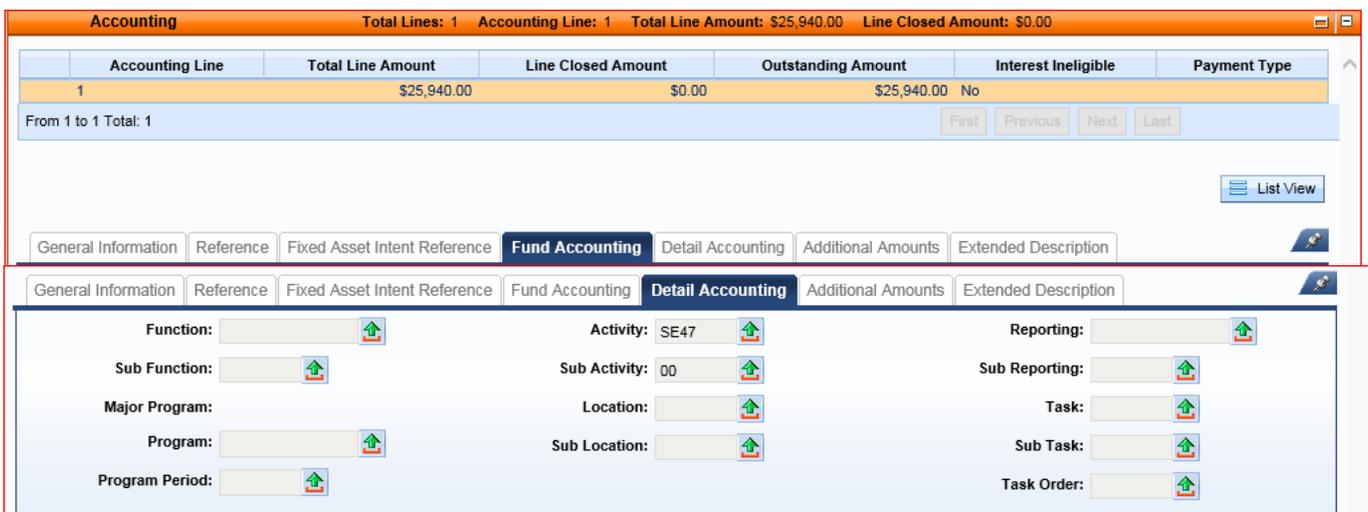
Thus we would say that an accounting “transaction” or “document” (such as a payment or receipt) in eMARS is made up of Accounting Lines, each of which specifies an “accounting string”. When that transaction is processed, it affects the corresponding “budget line” and posts to the Accounting Journal, against which we build our financial reports.

### Required Chart of Accounts Elements

Accounting strings are specified on the Accounting Line section of an eMARS document. (Sometimes, however, you have to look in the Posting Line section to see the actual accounting strings used when the transaction hits the Accounting Journal. This is particularly true for transactions which “split” between Funds, such as certain federal grants or projects.) Sometimes Accounting Templates or Accounting Profiles (described later) are used to simplify data entry.

There are many Chart of Accounts elements in eMARS. Generally, the following are the required codes on accounting transactions:

- Fund
- Department
- Unit
- Function
- Object on transactions related to contracting or spending
- Revenue Source on transactions related to revenue or other income
- Appropriation Unit on transactions related to Fund Type 0200 Capital Project Funds (always ‘CPTL’)
- Program on transactions hitting Fund Type 1200 Federal Funds
- Program Period on transactions hitting Fund Type 1200 Federal Funds
- Balance Sheet Account (BSA) on certain Journal Voucher (JV\*) transactions



## Agency-Specific Chart of Accounts Elements

Other agencies may choose to require additional Chart of Account (COA) elements in order to better track and report on their accounts. These include:

- Dept Object, Sub Object
- Dept Revenue, Sub Revenue
- Sub Function, Activity, Sub Activity
- Location, Sub Location
- Reporting, Sub Reporting
- Task, Sub Task, Task Order

Central COA Elements	Departmental COA Elements
Fund	Activity
Department	Reporting
Unit	Program
Balance Sheet Account	Program Period
Object	Department Object
Revenue Source	Department Revenue Source
Function	Sub-Function
Sub-Location	Location

## eMARS Budget Lines (and “Accounting Strings”)

A complete accounting string of Chart of Accounts (COA) elements is sometimes referred to as a “budget line”, since it provides sufficient information to identify the budget amount affected by a transaction. In eMARS, there are several budget structures in use:

BUDGETS			
Budget Structure	Budget Level	Purpose	Chart of Accounts
<b>3</b>	<b>OPERATIONAL BUDGETS</b>		
3	1	Appropriation	BFY, CAFR Fund Type, Cabinet, Fund Type, Function Group
3	2	Allotment	BFY, CAFR Fund Type, Cabinet, Fund Type, Function Group, Function Type
3	3	Object Type (GNRL only)	BFY, CAFR Fund Type, Cabinet, Fund Type, Function Group, Function Type, Object Type
<b>39</b>	<b>GRANTS &amp; FEDERAL PROJECTS</b>		
39	1	Funding Priority	Department, Major Program, Program, Program Period, Funding Profile, Funding Priority
39	2	Funding Line	Department, Major Program, Program, Program Period, Funding Profile, Funding Priority, Funding Line
<b>42</b>	<b>CAPITAL PROJECTS REVENUES</b>		
42	1	Level 1	Fund*, Department
42	2	Level 2	Fund*, Department, Revenue Source
<b>43</b>	<b>CAPITAL PROJECTS EXPENDITURES</b>		
43	1	Appr Budget	Fund*, Department**
43	2	Expense Budget	Fund*, Department**, Object

\*BFY is the first element in Budget Structures 42 and 43, but BFY='9999' for all Capital Projects.

\*\*In Budget Structure 43, Appropriation (and Bureau) follow Department, but 'CPTL' is used for all Capital Projects.

As you can see, each Budget Level of each Budget Structure is identified using a different set of Chart of Accounts elements. For this reason, the report design for Operational Budgets will differ from that for a report on Grant Budgets or Capital Projects Budgets. (For agencies using OB1 documents to establish Management Budgets in eMARS, a complete different report design must be used, since Management Budgets do not employ an eMARS Budget Structure.)

### eMARS Accounting Templates (and Accounting Profiles)

Sometimes an *Accounting Template* is used to simplify data entry of an accounting string. Agencies maintain their Accounting Templates in eMARS on the Accounting Template (ACTPL) table. An Accounting Template usually specifies the Chart of Account codes used to identify a particular budget line; that is, it will include all of the Chart of Account elements which comprise a complete accounting string for the budget.

**Tip:** Accounting Templates will usually not specify Object or Revenue Source. This permits the same template to be used both on transactions related to contracting/spending and on transactions related to revenue/income.

**Accounting Template** [Menu](#)

Accounting Template	Name	Department	Department Name	Active
<input checked="" type="checkbox"/> FC3J1	Bond Fund Maintenance Pool	785	Fac & Sup Ser G	Yes
<input type="checkbox"/> FC3KC	L&N Carpet Repairs	785	Fac & Sup Ser G	Yes
<input type="checkbox"/> FC3P2	CHR CUP Electric	785	Fac & Sup Ser G	Yes
<input type="checkbox"/> FC3P3	Cold Harbor Drive Infrastructure	785	Fac & Sup Ser G	Yes
<input type="checkbox"/> FC3Q4	Parking Garage Repairs Capitol Annex	785	Fac & Sup Ser G	Yes

[First](#) [Prev](#) [Next](#) [Last](#)

**▼ Fund Accounting**

Fund :  Department :  BSA :

Sub Fund :  Unit :  Sub BSA :

Object :  Sub Unit :  Dept Object :

Sub Object :  Appr Unit :  Dept Revenue :

Revenue :

Sub Revenue :

**▼ Detail Accounting**

Location :  Reporting :  Program :

Sub Location :  Sub Reporting :  Phase :

Activity :  Task Order :  Program Period :

Sub Activity :  Task :

Function :  Sub Task :

Sub Function :

**Note:** The Accounting Template (ACTPL) page displays some Chart of Account elements (Sub Fund, Sub BSA, Phase) which are hidden on most eMARS documents.

*Accounting Profiles* are established on the Accounting Profile (ACTPR) page in eMARS. An Accounting Profile is used when costs are split across different accounting strings. Each Accounting Profile consists of a list of Accounting Templates, as well as the percentage of a transaction to be applied using each Accounting Template.

Accounting Profile :

Accounting Profile Name :

Department :  Facilities & Support Services

Active :

Accounting Template	Name	Percentage
<input checked="" type="checkbox"/> FF8210	Maintenance Branch 3700 Expenditures	<input type="text" value="25.0000"/>
<input type="checkbox"/> FFFDSP	Federal Surplus Property Expenditures	<input type="text" value="37.5000"/>
<input type="checkbox"/> FFSTSP	State Surplus Property Expenditures	<input type="text" value="37.5000"/>

[Delete](#) [Insert](#) [Copy](#) [Paste](#) [First](#) [Prev](#) [Next](#) [Last](#)

## Why Can't We Report by Accounting Template (or Accounting Profile)?

Although all of the individual Chart of Account elements comprising the accounting strings for budget lines are available in the eMARS Reporting universes for financial reporting, the codes for Accounting Templates (or Accounting Profiles) are not. This is for two reasons:

1. A transaction may post with Chart of Account elements which differ from those on the Accounting Template entered on the document.
2. The budget line identified by a particular Accounting Template may be changed at any time.

### Example 1: Posted Transaction Differs from Accounting Template

When an Accounting Template code is entered on a document in eMARS Financial, there is no requirement that the document post with COA codes matching that Accounting Template. Therefore, any report built upon Accounting Template codes will not necessarily indicate the accounting string to which transactions posted.

For example, suppose an eMARS Financial user who processes an internal payment enters Accounting Template EAP785 on the accounting line. Upon validation, the COA elements associated with that Accounting Template are brought into the corresponding fields on the document.

Accounting_Template	Name	Department	Department Name	Active
✓ EAP785	EAP 785	079	COT G	Yes
HAB785	SJ21 SJBA PARKS ROOMS	728	CHFS Pub Hlth H	Yes

First Prev Next Last

Save Undo Delete Insert Copy Paste Search

**General Information**

\*Accounting Template : EAP785  
\*Name : EAP 785  
\*Department : 079  
Description : Facilities - Employee Educational Assistance Program  
Active :

Debt ID :  
Fiscal Year :  
Budget FY :

**Fund Accounting**

Fund : 3700  
Sub Fund :  
Object : E193  
Sub Object :  
Revenue :  
Sub Revenue :

Department : 785  
Unit : 0000  
Appr Unit :  
BSA :  
Sub BSA :  
Dept Object :  
Dept Revenue :

**Detail Accounting**

[Top](#)  
[Accounting Profile](#)

Suppose the user reviews the accounting line and realizes these codes are incorrect for the payment being made. Instead of updating the Accounting Template or the Accounting Template code on the accounting line, the user types over the values in the COA fields on the accounting line and submits the document. The transaction posts and the internal payment is made successfully.

This results in records on the Accounting Journal for which the COA elements do not match those on the Accounting Template (ACTPL) table even though the record carries an Accounting Template code. Any report pulled on the basis of that Accounting Template code will include this payment, even though the payment did not post to the account indicated by the Accounting Template setup.

## Example 2: Accounting Template Is Changed

Accounting Templates may be changed at any time, and this would cause reports built upon Accounting Template codes to misrepresent data. For example, suppose starting APD11 FY19, Department **999** pays an employee using a grant identified by Program **G999** and Program Period **20** (for Federal FY=20). Accounting Template **FG999** is established in eMARS as follows:

**FG999: Fund=12XX, Dept=999, Unit=UNIT, Function=BFG9, Program=G999, Program Period=20**

Accounting Template **FG999** is used as defined above for payroll from May through September, 2018 posting on the Accounting Journal with Program Period=**20**. On October 1, the new grant award must be used, so **FG999** is updated:

**FG999: Fund=12XX, Dept=999, Unit=UNIT, Function=BFG9, Program=G999, Program Period=21**

For the remainder of FY19, payroll posts with Accounting Template **FG999**, recording with Program Period=**21**. Fast forward one year, and a report on payroll expenditures for FY19 is needed. By this time, **FG999** is updated again:

**FG999: Fund=12XX, Dept=999, Unit=UNIT, Function=BFG9, Program=G999, Program Period=22**

If it was possible to pull expenditures based only on Accounting Template code, a report designed that way would expand the template using the accounting string in eMARS at the time. That is, the report would pull data using Program=**G999** and Program Period=**22**. Only expenditures between October 1, 2020 and September 30, 2021 could be returned. With a query filter for FY=**2019**, no data would be returned at all (since Program Period=**20** did not exist).

**Note:** To take things further, suppose grant **G999** splits expenditures between Fund=**12xx** and General Fund=**0100**. Payroll posts in the Accounting Journal using Fund=**12xx**, then a JV2E moves the General Fund share to Fund=**0100**. A report pulling data for **FG999** would return expenditures for Fund=**12xx**, but it would fail to return the General Fund share moved out of that Fund.

As you can see, expenditures cannot be obtained for grant **G999** in FY19 using only the Accounting Template code. The report would have to be designed to pull expenditures with Program=**G999** and FY=**2019**, else incomplete data would be returned (if any data was returned at all). The risk of someone unknowingly pulling incorrect data on the basis of Accounting Template (or Accounting Profile) is too significant to permit that ability in eMARS Reporting.

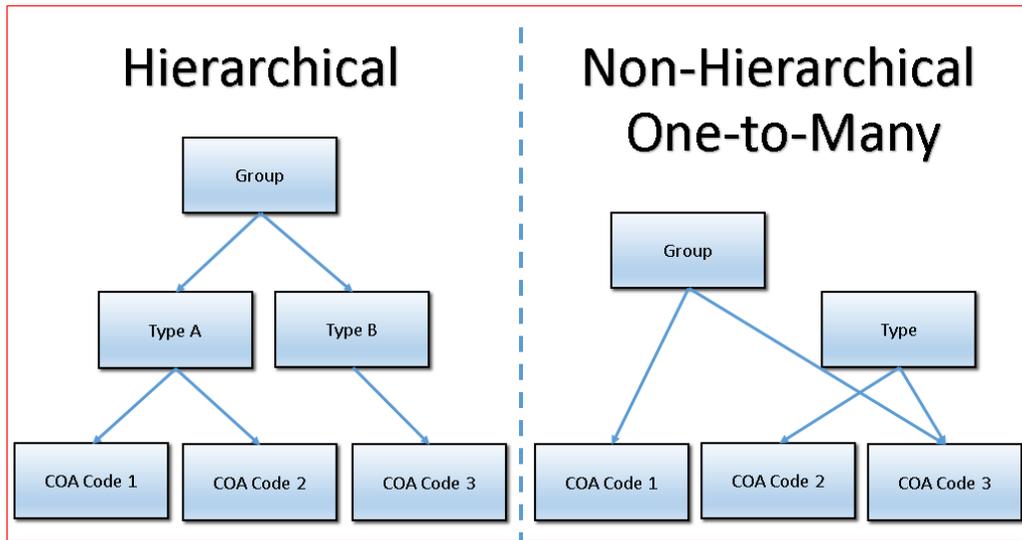
### eMARS ACCOUNTING JOURNAL (FIN-General Accounting Universe)

Date	FY	APD	Fund	Dept	Unit	Function	Object	Program	Pgm Pd	Amount
:	:								:	
May 2019	19	11	12XX	999	UNIT	BFG9	E111	G999	20	1,234.56
June 2019	19	12	12XX	999	UNIT	BFG9	E111	G999	20	1,234.56
July 2019	20	1	12XX	999	UNIT	BFG9	E111	G999	20	1,234.56
Aug 2019	20	2	12XX	999	UNIT	BFG9	E111	G999	20	1,234.56
Sep 2019	20	3	12XX	999	UNIT	BFG9	E111	G999	20	1,234.56
Oct 2019	20	4	12XX	999	UNIT	BFG9	E111	G999	21	1,234.56
Nov 2019	20	5	12XX	999	UNIT	BFG9	E111	G999	21	1,234.56
Dec 2019	20	6	12XX	999	UNIT	BFG9	E111	G999	21	1,234.56
Jan 2020	20	7	12XX	999	UNIT	BFG9	E111	G999	21	1,456.78
Feb 2020	20	8	12XX	999	UNIT	BFG9	E111	G999	21	1,456.78
Mar 2020	20	9	12XX	999	UNIT	BFG9	E111	G999	21	1,456.78
Apr 2020	20	10	12XX	999	UNIT	BFG9	E111	G999	21	1,456.78
May 2020	20	11	12XX	999	UNIT	BFG9	E111	G999	21	1,678.90
June 2020	20	12	12XX	999	UNIT	BFG9	E111	G999	21	1,678.90
July 2020	21	1	12XX	999	UNIT	BFG9	E111	G999	21	1,678.90
Aug 2020	21	2	12XX	999	UNIT	BFG9	E111	G999	21	1,678.90
Sep 2020	21	3	12XX	999	UNIT	BFG9	E111	G999	21	1,678.90
Oct 2020	21	4	12XX	999	UNIT	BFG9	E111	G999	22	1,678.90
Nov 2020	21	5	12XX	999	UNIT	BFG9	E111	G999	22	1,678.90
:	:								:	

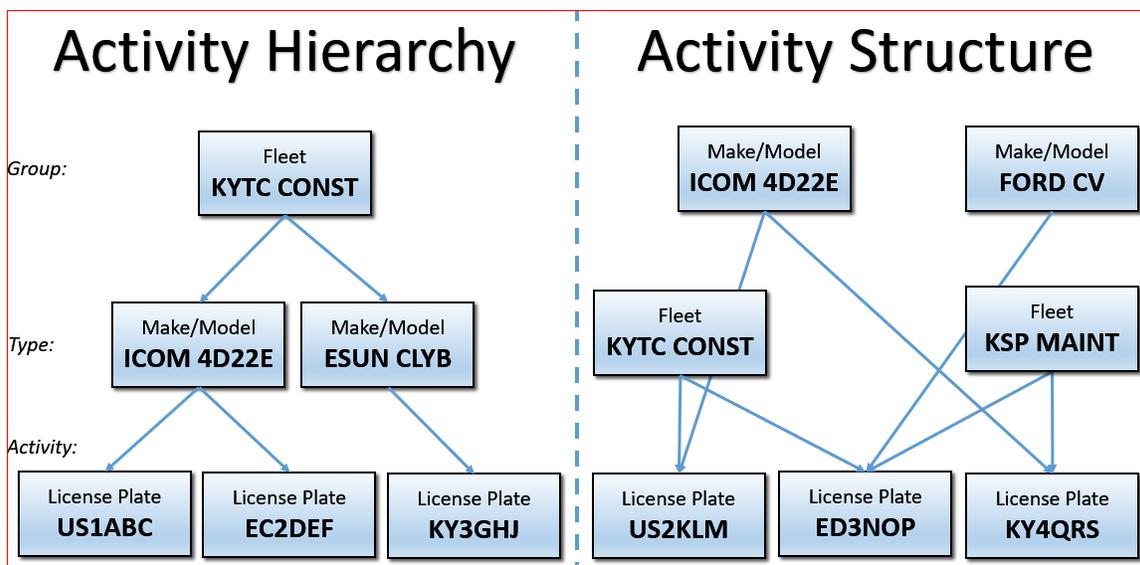
## 2- Chart of Accounts Hierarchies and Structures

Most Chart of Account (COA) codes can be defined within a hierarchy. The hierarchical codes are used for many purposes, one of which is reporting. For example, in eMARS all Function codes are assigned to a Function Group (specifying the appropriation for the Function) as well as a Function Type (specifying the allotment for the Function).

The full hierarchy for many COA elements consists of Class, Category, Group and Type, as well as the code itself. (Some codes have subordinate codes, defined within the code.) Higher-level elements are referred to as *roll-ups* since they are often used to “roll up” amounts to provide totals used for reporting purposes. Each element of a hierarchy can be established as part of a larger tree or in a simple one-to-many relationship, as shown.



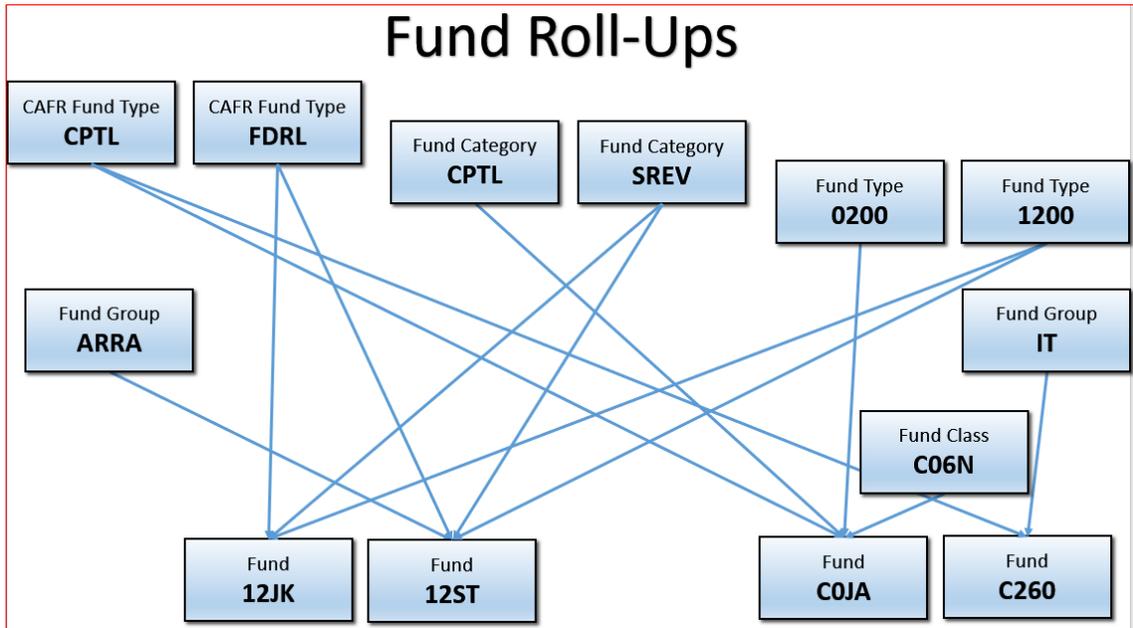
Suppose your agency decides to use the **Activity** COA element to track vehicles, with the code itself matching the license plate number. There is a need to be able to sum maintenance costs for each vehicle based on which fleet it belongs to, as well as based on the make of the vehicle. The reporting needs can be met using the **Activity** code hierarchy, and it can be set up either as a tree or as a one-to-many structure for each roll-up.



**Note:** Although useful as an example, this scenario is not realistic since **Activity** and its roll-ups are 4-character codes.

## Fund and Its Roll-Ups

Fund codes have the typical roll-up codes: **Fund Class**, **Fund Category**, **Fund Type** and **Fund Group**. In addition, they have a roll-up structure for the Comprehensive Annual Financial Report (CAFR) consisting of **CAFR Fund Type** and **CAFR Fund Group**. Each roll-up has a one-to-many relationship with the **Fund** codes.



#### Fund

Fiscal Year	Fund	Name	Active	Effective From	Effective To
✓ 2007	0100	General Fund	Yes		
2007	01AP	Abandoned Property Fund	Yes		
2007	01NE	Unredeemed Check Fund 0100	Yes		
2007	0301	Adair County Debt Service Fund	Yes		
2007	0302	Allen County Debt Service Fund	Yes		

First Prev [Next](#) Last

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#### General Information

\*Fiscal Year:

\*Fund:

\*Name:

\*Short Name:

\*Bank:

\*EFT Bank:

\*Master Bank:

FY Beginning Balance:

Debt ID:

Effective From:

Effective To:

Active:

Budgeting:

Component Unit:

Pool Fund:

Major Fund:

General Capital Assets (GCA) Fund:

Responsibility Center Posting:

Allow Override of Responsibility Center Posting:

Allow Negative Investment Balance:

Fixed Asset Intent Fund:

---

#### Year End Options

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#### Rollups

Fund Class:

Fund Category:

Fund Type:

Fund Group:

CAFR Fund Group:

CAFR Fund Type:

## CAFR Fund Type / CAFR Fund Group

For the Commonwealth, **CAFR Fund Type** and **CAFR Fund Group** codes are identical. **CAFR Fund Type** is the code most often used for reporting purposes. It can be considered the highest level of the Fund roll-up hierarchy, since it provides a very general classification used for funds.

✓ CPTL	Capital Funds
FDRL	Federal Funds
GNRL	General Fund
ROAD	Road Fund
RSTD	Restricted Funds

✓ TBCO	Tobacco Fund
--------	--------------

## Fund Category

**Fund Category** is very similar to **CAFR Fund Type**, but it corresponds more closely to the GASB classification for Governmental Funds (as detailed in Statement 54).

✓ AGCY	Agency Funds
CPTL	Capital Projects Funds
DEBT	Debt Service Funds
ENTR	Enterprise Funds
FAAG	Fixed Asset Account Group

✓ GNRL	General Fund
INTR	Internal Service Funds
PENS	Pension Trust Funds
SREV	Special Revenue Funds

## Fund Type

**Fund Type** is similar to **Fund Category**, but uses the Commonwealth’s numeric classification for funds (rather than the alphabetic ones used for **Fund Category**).

✓ 0100	General Fund
0200	Capital Projects Fund
0300	Debt Service Fund
1100	Road Fund
1200	Federal Fund

✓ 1300	Agency Revenue Fund
1400	Other Special Revenue Fund
1500	State Investment Pool Fund

## Fund Group

Where defined, **Fund Group** breaks down **Fund Type**, and is used to classify **Fund** codes using a general description. It is an optional roll-up serving various purposes. For example, some restricted funds are classified as “assigned” (using **Fund Group** ‘ASGN’) or “unassigned” (using **Fund Group** ‘REST’) according to GASB. ‘ARRA’ is a **Fund Group** used to identify funds provided via the American Recovery and Reinvestment Act of 2009. **Fund Group** ‘IT’ identifies funds used to purchase information technology. In general, Funds are assigned to a **Fund Group** or to a **Fund Class**, but not both.

✓ 0100	Moved to General Fund
010B	Legislative Research Commission
010C	LRC-Administration
010E	LRC-General Operations
010F	LRC-Electronic Record Review

✓ 120A	General Administration Program
120B	General Operations and Kentucky Business Law
120C	Restoration Land Grant Books
125A	General Administration and Support
125B	Disbursements and Accounting

✓ 1300	Moved to Agency Revenue Fund
130A	Commissioner's Office
130B	Income Taxation
130C	Sales & Excise Taxes
130D	Processing & Enforcement

## Fund Class

**Fund Class** serves also various purposes, but generally speaking it is used to group Capital Projects related to economic or community development. It is an optional roll-up for **Fund** codes.

✓ C02C	02-04 KIA Coal Water & Sewer Projects
C02T	02-04 KIA Tobacco Water & Sewer Projects
C04C	04-06 KIA Coal Economic Development Projects
C04T	04-06 KIA Tobacco Economic Development Projects
C06N	06-08 Economic Development Coal Producing Counties

## Fund Code

**Fund** codes themselves are the most specific classification for funds, at the bottom of the hierarchy. These are the codes actually entered on accounting transactions; the other rollups are inferred.

2018	0100	General Fund
2018	01AP	Abandoned Property Fund
2018	01KP	Kentucky Permanent Pension Fund
2018	01NE	Unredeemed Check Fund 0100
2018	01SB	US Savings Bonds Redemption

2018	1200	Federal Fund
2018	1201	Election Fund - Sect 101-102
2018	1202	Election Fund - Title 3 Requirements
2018	1203	Election Fund - Longterm Investments
2018	120C	Election Fund - Requirements Payment

2018	1301	Strategic Planning & Admin Fund
2018	1302	Motor Fuel Insp & Testing Fund
2018	1303	Consumer & Environmental Protection Fund
2018	1304	State Vet - Animal Health Fund
2018	1305	Animal Control Administrative Fund

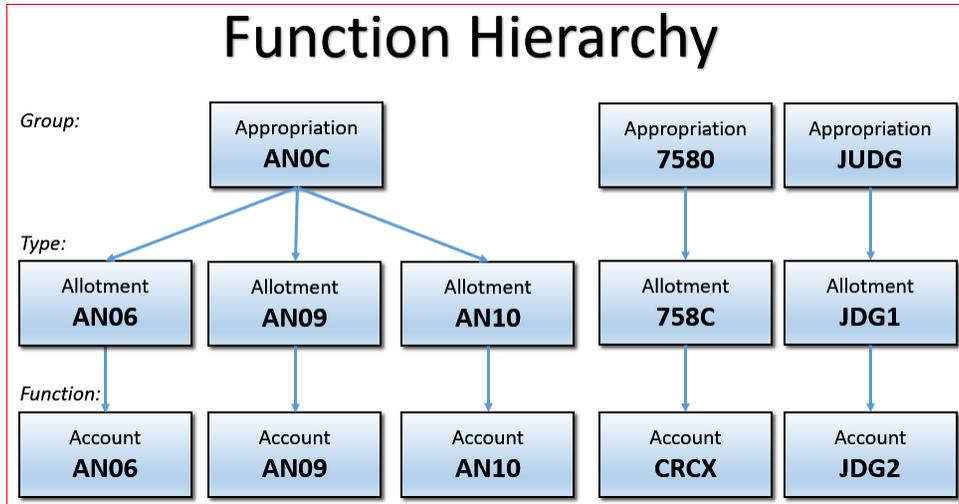
Fund	Fund Name	CAFR Fund Type	Fund Category	Fund Type	Fund Class	Fund Class Name	Fund Group	Fund Group Name
C21S	ADA Compliance Requirements	CPTL	CPTL	0200				
C5T5	ADA Evaluation & Remediation - Hazard	CPTL	CPTL	0200				
13CN	ADA & Interpreters Fund	RSTD	SREV	1300			340K	Access Center
13CN	ADA & Interpreters Fund	RSTD	SREV	1300			REST	Restricted Fund Balance
C4UL	Adair Chiller Repair	CPTL	CPTL	0200				
0301	Adair County Debt Service Fund		DEBT	0300				
C101	Adair County Shepherd Water Storage Tz	CPTL	CPTL	0200	C06O	06-08 Economic Development Non-Cr		
6501	Adair County Tobacco Fund		SREV	6350			COMM	Committed Fund Balance

120E	2010-JB-FX-0076	FDRL	SREV	1200				
C5HY	2010 Series A Earnings	CPTL	CPTL	0200				
C5HX	2010 Series A Proceeds	CPTL	CPTL	0200				
120F	2011-JB-FX-0026	FDRL	SREV	1200				
C609	2011 Murray State-General Receipts Seri	CPTL	CPTL	0200				
120G	2012-JB-FX-0061	FDRL	SREV	1200				
120H	2013-JB-FX-0061	FDRL	SREV	1200				
C6SK	2013 Murray State-Gen Receipts Series /	CPTL	CPTL	0200				
13NH	2017 Storm Damage Correctional Facilitie	RSTD	SREV	1300			REST	Restricted Fund Balance
13NH	2017 Storm Damage Correctional Facilitie	RSTD	SREV	1300				

## Function and Its Roll-Ups

**Function** is the COA code selected by the Commonwealth of Kentucky to represent budgetary accounts. As such, its roll-ups identify appropriations and allotments in each budget. Specifically, **Function Group** identifies appropriations; **Function Type** identifies allotments. These roll-ups have a strictly hierarchal relationship. **Function Class** and **Function Category** exist but are not used. **Function** also has one subordinate code called **Sub-Function**, used at agency discretion.

**Note:** The **Function** code and its roll-ups are generally not used for Capital Projects; those are tracked by **Fund** code.



Fiscal Year	Department	Function	Name	Active	Effective From	Effective To
✓ 2018	035	WABB	Rural Rehabilitatn	Yes		
2018	035	WAC0	Office of Communications	Yes		
2018	035	WAD0	Information Technology	Yes		
2018	035	WAF0	Strategic Office	Yes		
2018	035	WAFB	Farms to Food Banks Trust Fund	Yes		

[First](#) [Prev](#) [Next](#) [Last](#)

[Save](#) [Undo](#) [Delete](#) [Insert](#) [Copy](#) [Paste](#) [Search](#)

**General Information**

\*Fiscal Year:  Effective From:

\*Department:  Effective To:

\*Function:  Active:

\*Name:  Budgeting:

\*Short Name:  Description:

Contact Code:

**Rollups**

Function Class:

Function Category:

Function Type:

Function Group:

## Function Group

As mentioned, **Function Group** specifies appropriation.

005A	General Assembly
010A	Legislative Research Commission
020C	Judicial Form Retirement System
030A	Commonwealth Attorneys
030B	County Attorneys

035W	Agriculture
040M	Attorney General
045C	Auditor of Public Accounts
066N	Registry of Election Finance
074D	Department of Veterans' Affairs

Budget at the appropriation level is tracked by **Budget Fiscal Year, CAFR Fund Type, Cabinet, and Function Group** on the **Appropriation (BQ3LV1)** page in eMARS. (This is the Budget Level 1 inquiry page for Budget Structure 3, used for Operational Budgets.)

**Appropriation**

BFY	CAFR Fund Type	Cabinet	Function Group	Current Budget	Encumbered	Actual Expenses	Unobligated
✓ 2018	GNRL	39	ANOC	\$17,026,400.00	\$0.00	\$11,317,142.20	\$5,709,257.80

First Prev Next Last

Search

► Budget Actuals

▼ Budgeted Amounts

Adopted : \$5,026,400.00	Budget Reserve : \$0.00
Allocated : \$0.00	Transfer Out : \$0.00
Amendments : \$12,000,000.00	Transfer In : \$0.00
Carry Forward : \$0.00	Original Budget : \$5,026,400.00
Reversions : \$0.00	Current Budget : \$17,026,400.00
Total Current LVL2 : \$17,026,400.00	
Total Adopted LVL2 : \$5,026,400.00	

▼ General Information

BFY : 2018	Name : Appropriations Not Other
CAFR Fund Type : GNRL	Manager :
Cabinet : 39	Description :
Function Group : ANOC	
Active : <input checked="" type="checkbox"/>	House Bill Number :
	Start Date : 07/01/2017
	End Date : 06/30/2018

## Function Type

As mentioned, **Function Type** specifies allotment.

2018	005B	General Assembly Regular Sessions
2018	005C	G.A.-Ky Legislative Ethics Commission
2018	005D	G.A.-Ky Long Term Policy Research
2018	010B	Legislative Research Commission
2018	010C	LRC-Administration

2018	030D	County Attorneys
2018	035A	Strategic Planning and Administration
2018	035B	Motor Fuel Inspection and Testing
2018	035D	Consumer and Environmental Protection
2018	035E	State Vet - Animal Health

2018	010E	LRC-General Operations
2018	010F	LRC-Electronic Record Review
2018	020E	Judicial Retirement Fund
2018	020G	Judicial Form Retirement System-Administration
2018	030C	Commonwealth Attorneys

Budget at the allotment level is tracked by **Budget Fiscal Year, CAFR Fund Type, Cabinet, Function Group, Function Type and Fund Type** on the **Allotment (BQ3LV2)** page in eMARS. (This is the Budget Level 2 inquiry page for Budget Structure 3, used for Operational Budgets.)

**Allotment Program**

	BFY	CAFR Fund Type	Cabinet	Function Group	Function Type	Fund Type	Current Budget	Encumbered	Actual Expenses	Unobligated
✓	2018	GNRL	39	ANOC	AN06	0100	\$65,000.00	\$0.00	\$44,275.00	\$20,725.00

First Prev Next Last

Search

▶ Budget Actuals

▼ Budgeted Amounts

Adopted:	\$65,000.00	Budget Reserve:	\$0.00
Allocated:	\$0.00	Transfer Out:	\$0.00
Amendments:	\$0.00	Transfer In:	\$0.00
Carry Forward:	\$0.00	Original Budget:	\$65,000.00
Reversions:	\$0.00	Current Budget:	\$65,000.00
		Total Current LVL3:	\$65,000.00
		Total Adopted LVL3:	\$65,000.00
		Total Allotted:	\$65,000.00
		YTD Allotments:	\$65,000.00

▼ General Information

BFY:	2018	Name:	ANOC - Involuntary Comi
CAFR Fund Type:	GNRL	Manager:	
Cabinet:	39	Description:	
Function Group:	ANOC		
Function Type:	AN06		
Fund Type:	0100	Active:	<input checked="" type="checkbox"/>
		House Bill Number:	
		Start Date:	07/01/2017
		End Date:	06/30/2018

**Allotments**

	BFY	CAFR Fund Type	Cabinet	Function Group	Function Type	Fund Type	Period	Current Budget	Encumbered	Actual Expenses	Unobligated
✓	2018	GNRL	39	ANOC	AN06	0100	1	\$65,000.00	\$0.00	\$15,925.00	\$49,075.00
	2018	GNRL	39	ANOC	AN06	0100	2	\$0.00	\$0.00	\$22,600.00	(\$22,600.00)
	2018	GNRL	39	ANOC	AN06	0100	3	\$0.00	\$0.00	\$5,750.00	(\$5,750.00)
	2018	GNRL	39	ANOC	AN06	0100	4	\$0.00	\$0.00	\$0.00	\$0.00
	2018	GNRL	39	ANOC	AN06	0100	5	\$0.00	\$0.00	\$0.00	\$0.00

First Prev Next Last

## Function Code

**Function** codes themselves are the most specific classification for accounts, at the bottom of the hierarchy. These are the codes actually entered on accounting transactions; the other rollups are inferred.

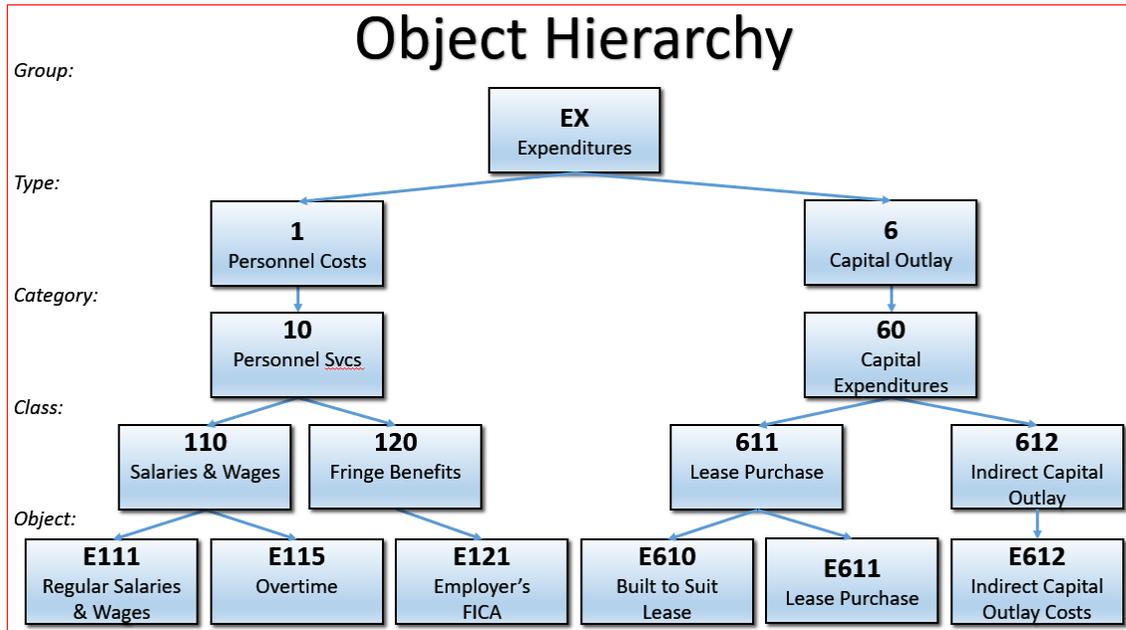
2018	005	AAAD	General Assembly	2018	010	BAA0	LRC - Administrative
2018	005	AAT0	GA-Trans	2018	010	BAN0	LRC - Legislative Facility Improvement
2018	005	AEC0	GA-Ky Legislative Ethics Commission	2018	010	BH00	LRC General Operations
2018	005	APP0	GA-Ky Long Term Policy Research Center	2018	010	BJ00	LRC Electronic Record Review
2018	010	B000	LRC	2018	020	CE00	Judicial Retirement Fund

Fiscal Year	Department	Function	Function Name	Function Group	Function Group Name	Function Type	Function Type Name
2018	790	BA02	PERS - Deferred Comp	55B0	Public Employees Deferred Compensation	55BA	Public Employees Deferred Compensation A
2018	010	BAA0	LRC - Administrative	010A	Legislative Research Commission	010C	LRC-Administration
2018	102	BAA0	LAB -Office of the Secretary	102B	Secretary	102A	Office of Administrative Services
2018	531	BAA0	Job Placement Services	531J	Employment and Training	531K	Employer and Placement Services
2018	102	BAB0	LAB- Div of Management and Facility	102B	Secretary	102A	Office of Administrative Services
2018	531	BAC0	Special Employment Services	531J	Employment and Training	531K	Employer and Placement Services
2018	102	BAD0	LAB-Office of General Counsel	102B	Secretary	102A	Office of Administrative Services
2018	531	BAD0	Employment Information Support	531J	Employment and Training	531K	Employer and Placement Services

## Object and Its Roll-Ups

**Object** is the COA code used to classify expenditures. Its roll-ups represent major groupings of expenditures for reporting and management budget purposes. Although the **Object** code has the full complement of roll-ups in a strict hierarchical structure, it is rare for roll-ups other than **Object Type** to be used in reports. For the General Fund ('0100'), **Object Type** specifies a more detailed level of allotment breakdown than **Function Type**. Object also has a subordinate code called **Sub-Object**, maintained centrally, usually to represent expenditures related to grants.

**Note:** For **Object** codes associated with **Object Groups** 'TR' (= Transfers) or 'US' (= Other Financial Uses), there is not a strict hierarchy for the roll-ups, since these transactions are processed for most of the **Object Types**.



**Object**

Fiscal Year	Object	Name	Active	Effective From	Effective To
✓ 2018	E111	Regular Salaries And Wages	Yes		
2018	E112	Seasonal Salaries And Wages	Yes		
2018	E113	Occasional Salary & Wages-W-2	Yes		
2018	E114	Per Diem (Boards And Comms)	Yes		
2018	E115	Overtime	Yes		

First Prev [Next](#) Last

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**General Information**

\*Fiscal Year: 2018 Effective From:

\*Object: E111 Effective To:

\*Name: Regular Salaries And Wa Active:

\*Short Name: Sal & Wages Budgeting:

Contact Code:  Description:

► General Options

► 1099 Info /1042-S Info

**Rollups**

Object Class: 110

Object Category: 10

Object Type: 1

Object Group: EX

Major CAFR Expense Type:

Minor CAFR Expense Type:

## Object Group

**Object Group** is the highest level of the **Object** roll-up hierarchy and specifies only three groups for expenditures: 'EX' (= Expenditures), 'TR' (= Transfers) and 'US' (= Other Financing Uses). In general, Expenditures represent money flowing *out of* Commonwealth accounts, while Transfers represent money flowing *between* Commonwealth accounts.

EX	Expenditures
TR	Transfers Out
US	Other Financing Uses

## Object Type

As mentioned, other than **Object**, the code most frequently used for reporting in the **Object** hierarchy is **Object Type**. It classifies expenditures at a high level, and is used to break down General Fund allotments by expense types.

1	Personnel Costs	7	Capital Projects Outlay
3	Operating Expenses		
4	Grants, Loans, Benefits		
5	Debt Service		
6	Capital Outlay		

Budget at this lowest level is tracked by **Budget Fiscal Year**, **CAFR Fund Type**, **Cabinet**, **Function Group**, **Function Type**, **Fund Type** and **Object Type** on the **Object Allotments (BQ3LV3)** page in eMARS. (This is the Budget Level 3 inquiry page for Budget Structure 3, used for Operational Budgets.)

**Object**

BFY	CAFR Fund Type	Cabinet	Function Group	Function Type	Fund Type	Object Type	Current Budget	Encumbered	Actual Expenses	Unobligated
✓ 2018	GNRL	39	ANOC	AN06	0100	1	\$65,000.00	\$0.00	\$44,275.00	\$20,725.00
2018	GNRL	39	ANOC	AN06	0100	3	\$0.00	\$0.00	\$0.00	\$0.00
2018	GNRL	39	ANOC	AN06	0100	4	\$0.00	\$0.00	\$0.00	\$0.00
2018	GNRL	39	ANOC	AN06	0100	5	\$0.00	\$0.00	\$0.00	\$0.00
2018	GNRL	39	ANOC	AN06	0100	6	\$0.00	\$0.00	\$0.00	\$0.00
2018	GNRL	39	ANOC	AN06	0100	7	\$0.00	\$0.00	\$0.00	\$0.00

First Prev Next Last

[Search](#) 🔍

▶ **Budget Actuals**

▼ **Budgeted Amounts**

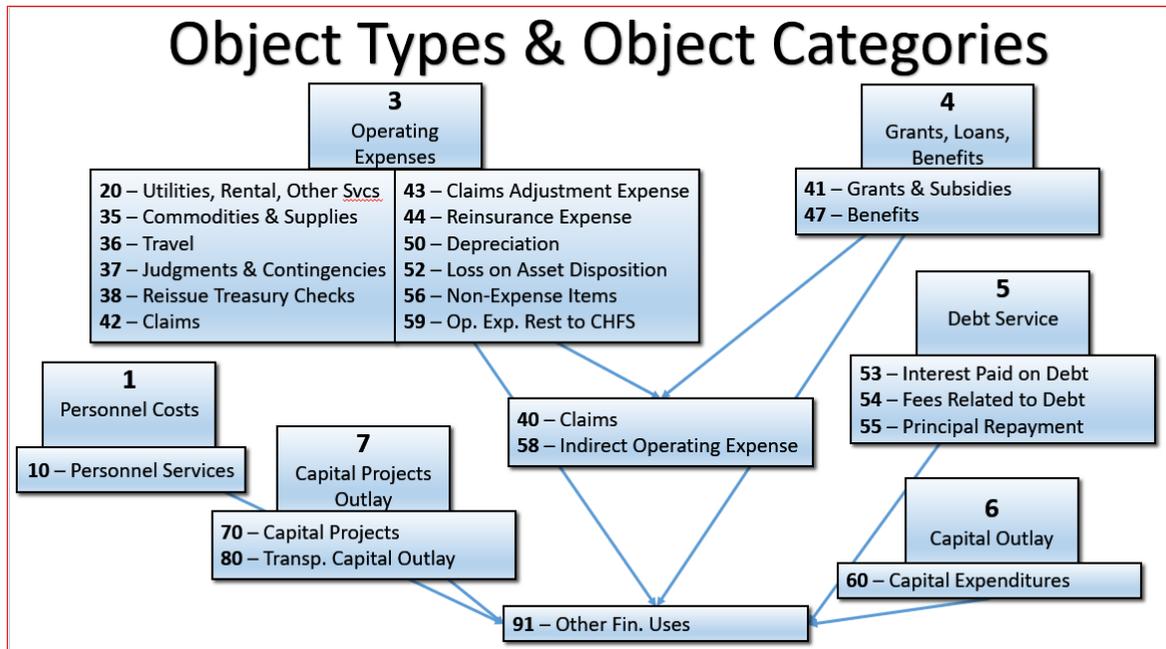
<b>Adopted:</b> \$65,000.00 🔍	<b>Budget Reserve:</b> \$0.00
<b>Allocated:</b> \$0.00 🔍	<b>Transfer Out:</b> \$0.00 🔍
<b>Amendments:</b> \$0.00 🔍	<b>Transfer In:</b> \$0.00 🔍
<b>Carry Forward:</b> \$0.00 🔍	<b>Original Budget:</b> \$65,000.00
<b>Reversions:</b> \$0.00 🔍	<b>Current Budget:</b> \$65,000.00

▼ **General Information**

<b>BFY:</b> 2018	<b>Name:</b> ANOC - Involuntary Com
<b>CAFR Fund Type:</b> GNRL	<b>Manager:</b>
<b>Cabinet:</b> 39	<b>Description:</b> <div style="border: 1px solid gray; height: 20px;"></div>
<b>Function Group:</b> ANOC	
<b>Function Type:</b> AN06	
<b>Fund Type:</b> 0100	<b>Active:</b> <input checked="" type="checkbox"/>
<b>Object Type:</b> 1	<b>House Bill Number:</b>
	<b>Start Date:</b> 07/01/2017
	<b>End Date:</b> 06/30/2018

## Object Category

**Object Category** is simply a lower level breakdown of **Object Types**. Where **Object Type** defines the most general classification of expenditures, **Object Category** breaks them out a bit more.



## Object Class

**Object Class** is yet a lower level breakdown of **Object Types** and **Object Categories**. Where **Object Type** defines the most general classification of expenditures, and **Object Category** breaks them out a bit more, **Object Class** begins to get more specific about the reasons for the expenditures.

Object Type	Object Type Name	Object Category	Object Category Name	Object Class	Object Class Name
1	Personnel Costs	10	Personnel Services	110	Salaries And Wages
1	Personnel Costs	10	Personnel Services	120	Fringe Benefits
1	Personnel Costs	10	Personnel Services	130	Other Personnel Costs
1	Personnel Costs	10	Personnel Services	140	Pro Contract (Inc Per Serv)
1	Personnel Costs	10	Personnel Services	150	Non Pro Contract
1	Personnel Costs	10	Personnel Services	160	Other
1	Personnel Costs	10	Personnel Services	169	Indirect Personnel Costs
3	Operating Expenses	20	Utilities, Rental & Other Services	210	Utilities And Heating Fuels
3	Operating Expenses	20	Utilities, Rental & Other Services	220	Rentals
3	Operating Expenses	20	Utilities, Rental & Other Services	230	Maintenance And Repairs
3	Operating Expenses	20	Utilities, Rental & Other Services	240	Postage And Related Services
3	Operating Expenses	20	Utilities, Rental & Other Services	250	Miscellaneous Services

## Object Code

**Object** codes themselves are the most specific classification for expenditures, at the bottom of the hierarchy. These are the codes actually entered on accounting transactions; the other rollups are inferred.

2018	E111	Regular Salaries And Wages
2018	E112	Seasonal Salaries And Wages
2018	E113	Occasional Salary & Wages-W-2
2018	E114	Per Diem (Boards And Comms)
2018	E115	Overtime

2018	E211	Natural Gas
2018	E212	Electricity
2018	E213	Water And Sewage
2018	E214	Coal And Coke
2018	E215	Heating Oil

2018	E300	Internal Enterprise IT Charges
2018	E301	Inventory Inc/Dec-CAFR
2018	E305	Check Cancellation Fee Treasury
2018	E307	Alcohol for Resale
2018	E308	Cost Of Goods Sold

Object	Object Name	Object Group	Object Group Name	Object Class	Object Class Name	Object Category	Object Category Name	Object Type	Object Type Name
E159	Actuarial Services-1099 Rept	EX	Expenditures	140	Pro Contract (Inc Per Se	10	Personnel Services	1	Personnel Costs
E374	Administration Of Examination	EX	Expenditures	370	Misc Commodities & Ott	35	Commodities & Supplies	3	Operating Expenses
E174	Adoption Benefit	EX	Expenditures	120	Fringe Benefits	10	Personnel Services	1	Personnel Costs
E255	Advertising-Rept	EX	Expenditures	250	Miscellaneous Services	20	Utilities, Rental & Other Se	3	Operating Expenses
E147	Advertising Services-1099 Rept	EX	Expenditures	140	Pro Contract (Inc Per Se	10	Personnel Services	1	Personnel Costs
E461	Aged, Blind & Disabled	EX	Expenditures	460	Subsidies	41	Grants & Subsidies	4	Grants, Loans, Benefi
E726	Agency Labor	EX	Expenditures	726	Agency Labor	70	Capital Projects	7	Capital Projects Outla
E727	Agency Material And Equipment	EX	Expenditures	727	Agency Material And Eq	70	Capital Projects	7	Capital Projects Outla
E329	Agric & Botanical Supplies	EX	Expenditures	320	Supplies	35	Commodities & Supplies	3	Operating Expenses

## Revenue Source and Its Roll-Ups

In the same way **Object** identifies expenditures, **Revenue Source** codes identify income, whether from revenue or via transfers. **Revenue Source** has the full complement of roll-up codes, but they are rarely used on reports other than the CAFR. **Revenue Source** also has a subordinate code called **Sub-Revenue Source** maintained centrally for various uses.

### Revenue Source Group

**Revenue Source Group** is the highest level of the **Revenue Source** roll-up hierarchy and specifies only for groups for revenues: 'BF' (= Budgeted Funding), 'RV' (= Revenues), 'SR' (= Other Financing Sources) and 'TR' (= Transfers In). In general, Revenues represent money flowing *into* Commonwealth accounts, while Transfers In represent money flowing *from another* Commonwealth account.

BF	Budgeted Funding
RV	Revenues
SR	Other Financing Sources
TR	Transfers In

## Revenue Source Type

**Revenue Source Type** classifies incoming money at a high level – just a little more specific than Revenue Source Group.

BF	Bond Fund - Capital
CO	Contingency Fund - Capital
DM	Deferred Mtce - Capital
EM	Emergency Fund - Capital
FF	Federal Fund - Capital

GF	General Fund - Capital
II	Investment Income - Capital
NA	Not Used For Budgeted Funding
OF	Other Funds - Capital
RD	Road Fund - Capital

RF	Restricted Fund - Capital
SU	Capital Cons Surplus - Capital
TB	Tobacco - Capital

## Revenue Category

**Revenue Category** provides general groupings for the sources of revenue. There is no direct relationship between **Revenue Source Category** and **Revenue Source Type**; **Revenue Source** codes associated with the same **Revenue Source Category** may be set up for different **Revenue Source Types**, and vice-versa.

Revenue Source Group	Revenue Source Group Name	Revenue Source Type	Revenue Source Type Name	Revenue Source Category	Revenue Source Category Name
RV	Revenues	FF	Federal Fund - Capital	60	Intergovernmental Revenues
RV	Revenues	II	Investment Income - Capital	77	Interest & Investment Income
RV	Revenues	NA	Not Used For Budgeted Funding	10	Taxes
RV	Revenues	NA	Not Used For Budgeted Funding	30	Licenses Fees & Permits
RV	Revenues	NA	Not Used For Budgeted Funding	40	Charges For Services
RV	Revenues	NA	Not Used For Budgeted Funding	50	Lottery Corporation Receipts
RV	Revenues	NA	Not Used For Budgeted Funding	60	Intergovernmental Revenues
RV	Revenues	NA	Not Used For Budgeted Funding	70	Fines & Forfeitures
RV	Revenues	NA	Not Used For Budgeted Funding	73	Contributions
RV	Revenues	NA	Not Used For Budgeted Funding	77	Interest & Investment Income
RV	Revenues	NA	Not Used For Budgeted Funding	80	Other Revenues
RV	Revenues	NA	Not Used For Budgeted Funding	85	Escheat Revenue
RV	Revenues	OF	Other Funds - Capital	60	Intergovernmental Revenues
RV	Revenues	OF	Other Funds - Capital	80	Other Revenues
RV	Revenues	RF	Restricted Fund - Capital	40	Charges For Services
RV	Revenues	RF	Restricted Fund - Capital	70	Fines & Forfeitures
RV	Revenues	RF	Restricted Fund - Capital	80	Other Revenues
RV	Revenues	TB	Tobacco - Capital	80	Other Revenues

## Revenue Source Class

**Revenue Source Class** is simply a lower level breakdown of **Revenue Source Category**. Where **Revenue Source Category** defines a general classification for sources of revenue, **Revenue Source Class** breaks them out a bit more.

Revenue Source Category	Revenue Source Category Name	Revenue Source Class	Revenue Source Class Name
30	Licenses Fees & Permits	300	Vehicle Lic, Fees & Permits
30	Licenses Fees & Permits	360	Business Lic, Fees & Permits
30	Licenses Fees & Permits	380	Professional Licenses
30	Licenses Fees & Permits	850	Departmental Sales & Fees
40	Charges For Services	280	Miscellaneous Taxes
40	Charges For Services	360	Business Lic, Fees & Permits
40	Charges For Services	400	Depart Sales Fees & Rental
40	Charges For Services	430	Dept Sales/Fees/Rent-Interdept
40	Charges For Services	850	Departmental Sales & Fees
40	Charges For Services	400	Depart Sales Fees & Rental
40	Charges For Services	430	Dept Sales/Fees/Rent-Interdept

## Revenue Source Code

**Revenue Source** codes themselves are the most specific classification for revenues, at the bottom of the hierarchy. These are the codes actually entered on accounting transactions; the other rollups are inferred.

2018	BFBF	Bdgtd Fdg - Bond Fund
2018	BFCO	Bdgtd Fdg - Cc Cont Fund
2018	BFDM	Bdgtd Fdg - Def Maint Fund
2018	BFEM	Bdgtd Fdg - Cc Emerg Fund
2018	BFFF	Bdgtd Fdg - Federal Funds

2018	R369	Uniform Carrier Registration
2018	R370	Waste Tire Trust Fund
2018	R371	Sand & Gravel License
2018	R372	Motor Boat Miftr & Dealer Lic
2018	R373	General Assessments

Revenue Source	Revenue Source Name	Revenue Source Group	Revenue Source Group Name	Revenue Source Type	Revenue Source Type Name	Revenue Source Category	Revenue Source Category Name	Revenue Source Class	Revenue Source Class Name
R252	General Prop Tax-Tang	RV	Revenues	NA	Not Used For Budgeted Funding	10	Taxes	250	Property Taxes
R432	General Rentals To Oth St Agy	RV	Revenues	NA	Not Used For Budgeted Funding	40	Charges For Service	430	Dept Sales/Fees/Rent-Interde
R402	General Rentals To Public	RV	Revenues	NA	Not Used For Budgeted Funding	40	Charges For Service	400	Depart Sales Fees & Rental
R401	General Sales To Public	RV	Revenues	RF	Restricted Fund - Capital	40	Charges For Service	400	Depart Sales Fees & Rental
R426	General Services To Public	RV	Revenues	NA	Not Used For Budgeted Funding	40	Charges For Service	400	Depart Sales Fees & Rental
R436	Genl Servs To Other St Agy	RV	Revenues	RF	Restricted Fund - Capital	40	Charges For Service	430	Dept Sales/Fees/Rent-Interde
R254	Gen Property Tax Intangible	RV	Revenues	NA	Not Used For Budgeted Funding	10	Taxes	250	Property Taxes
R294	Gen Prop Non-State - Comm Water	RV	Revenues	NA	Not Used For Budgeted Funding	10	Taxes	250	Property Taxes

Revenue Source	Revenue Source Name	Revenue Source Group	Revenue Source Group Name	Revenue Source Type	Revenue Source Type Name	Revenue Source Category	Revenue Source Category Name	Revenue Source Class	Revenue Source Class Name
N159	Op Tr From County Haz Fund	TR	Transfers In	RF	Restricted Fund - Capital	91	Other Fin SrCs Inter/	900	Operating Transfers In
N103	Op Tr From Debt Serv Fund	TR	Transfers In	NA	Not Used For Budgeted Funding	91	Other Fin SrCs Inter/	900	Operating Transfers In
N112	Op Tr From Federal Fund	TR	Transfers In	FF	Federal Fund - Capital	91	Other Fin SrCs Inter/	900	Operating Transfers In
N131	Op Tr From Fleet Mgmt Fd	TR	Transfers In	RF	Restricted Fund - Capital	91	Other Fin SrCs Inter/	900	Operating Transfers In
N101	Op Tr From General Fund	TR	Transfers In	GF	General Fund - Capital	91	Other Fin SrCs Inter/	900	Operating Transfers In
N125	Op Tr From Health Self-Insurance Fi	TR	Transfers In	RF	Restricted Fund - Capital	91	Other Fin SrCs Inter/	900	Operating Transfers In

## Other COA Hierarchies

Some of the agency-maintained Chart of Accounts elements also have roll-up codes (including **Activity**, **Location**), while others use different hierarchical structures (such as **Department** and **Unit**). Still other COA elements don't have any roll-ups at all (such as **Department Object**, **Department Revenue Source**, **Reporting**, **Task** and **Task Order**). Further, some of them have subordinate codes (including **Sub-Activity**, **Sub-Location**, **Sub-Reporting** and **Sub-Task**) defined for specific code values.

### 3- Other Hierarchical Structures in eMARS

#### Organizational Hierarchy (Department / Unit)

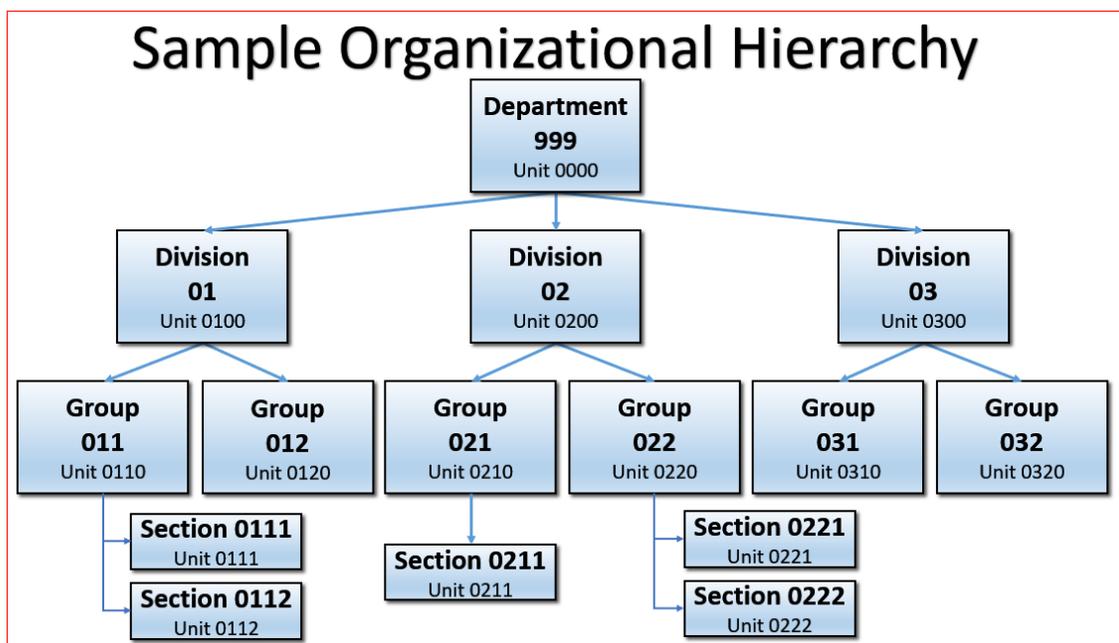
The structure of the organizational elements in eMARS maps closely to the Commonwealth’s actual organizational structure. The following table displays the the Commonwealth’s organizational structure and the corresponding COA elements in eMARS.

Organizational Structure	Chart of Accounts Code
Governmental Branch	<b>Governmental Branch</b>
Cabinet	<b>Cabinet</b>
Department	<b>Department*</b>
Division	<b>Division</b>
Branch	<b>Group</b>
Section	<b>Section</b>
Unit	<b>District</b>
	<b>Bureau**</b>
	<b>Unit*</b>

*\*The only organizational elements coded on accounting transactions are **Department** and **Unit**. Others are inferred.*

*\*\*Reserved for special use.*

**Department** is the lowest level of the organizational hierarchy used meet central reporting requirements, such as preparation of the CAFR. However, agencies may require accounting transactions to be classified at an organizational level lower than **Department**. The lower level elements have distinct meanings to the agencies choosing to use them; there is no central specification defining their use.



**Governmental Branch, Cabinet and Department** are unique statewide and are not defined within **Fiscal Year**. The lower level organizational elements must be unique within a **Department** for a **Fiscal Year**.

COA Code	Roll-Up Code(s)	Defined by Fiscal Year?	Defined by Department?
<b>Department</b>		No	
<b>Governmental Branch</b>		No	
<b>Cabinet</b>		No	
<b>Unit</b>		Yes	Yes
<b>Division</b>		Yes	Yes
<b>Group</b>		Yes	Yes
<b>Section</b>		Yes	Yes
<b>District</b>		Yes	Yes

### Government Branch

Three **Government Branches** exist in state government: 'EXEC' (=Executive), 'JDCL' (=Judicial), and 'LGSL' (=Legislative).

EXEC	Executive Branch
JDCL	Judicial Branch
LGSL	Legislative Branch

### Cabinet

**Cabinet** identifies the largest organizational grouping within each Government Branch. Sample codes:

10	Legislative Cabinet
20	Judicial Cabinet
31	Cabinet of the General Government
35	Transportation Cabinet
36	Cabinet for Economic Development

### Department

**Department** is the lowest level of the organizational hierarchy used meet central reporting requirements, such as preparation of the CAFR. **Department** is probably the most frequently used level of the organization structure for reporting purposes. When transactions are processed, **Department** and **Unit** are required, while the other elements in the organizational structure are inferred. Sample codes:

005	General Assembly
010	Legislative Research Commission
020	Judicial Form Retirement System
025	Judicial Department
030	Unified Prosecutorial System

**Note:** Agencies may require accounting transactions to be classified at an organizational level lower than **Department**.

### Division

**Division** is the largest grouping in the organizational hierarchy under **Department**. If used, **Division** may correspond to the divisions within the departments of state government. **Division** is optional, and it has a distinct meanings for each agency choosing to use it (that is, there is no central specification regarding its use. Sample codes:

2018	025	0000	DEFAULT DIVISION
2018	025	AAAD	SUPREME COURT
2018	025	AAB0	COURT OF APPEALS
2018	025	AAC0	CIRCUIT COURT
2018	025	AAD0	DISTRICT COURT

## Group

**Group** is an element in the organizational hierarchy lower than **Department**. If used, **Group** may correspond to the branches within the departmental divisions of state government. **Group** is optional, and it has a distinct meanings for each agency choosing to use it (that is, there is no central specification regarding its use. Sample codes:

2018	074	CEMS	State Veterans' Cemeteries
2018	074	COMM	Commissioner's Office
2018	074	EKVC	Eastern Ky Veterans Center
2018	074	EXEC	OKVC Executive Director
2018	074	FOPS	Veterans' Benefits Rep Services

## Section

**Section** is an element in the organizational hierarchy lower than **Department**. If used, **Section** may correspond to the branches within the divisional groups in the departments of state government. **Section** is optional, and it has a distinct meanings for each agency choosing to use it (that is, there is no central specification regarding its use. Sample codes:

2018	520	0000	Default Rollup
2018	520	0001	Veh Enf - Region 1 Lyon
2018	520	0002	Veh Enf - Region 2 Simpson
2018	520	0003	Veh Enf - Region 3 Hardin
2018	520	0004	Veh Enf - Region 4 Shelby

2018	728	0000	Health Promotions Branch
2018	728	1110	Instrumentation Section
2018	728	1120	Biochemistry Section
2018	728	1210	Serology Section
2018	728	1220	Bacterial and Parasitology Section

2018	785	8010	OBMS Governors Mansion
2018	785	8020	OBMS Lieutenant Governors Mansion
2018	785	8030	OBMS 300 Building Sower Blvd
2018	785	8110	Buildings Operations Branch
2018	785	8120	Landscape Branch

## Unit

**Unit** is a unique COA element within the organizational hierarchy. Other than **Department** it is the only element required to be entered on transactions in eMARS. If used, **Unit** may correspond to the units within departmental sections in state government. **Unit** is optional, and it has a distinct meanings for each agency choosing to use it (that is, there is no central specification regarding its use. Sample codes:

2018	520	2ADM	Administration-Director's Office
2018	520	2DTS	Technical Services-Director's Office
2018	520	2OPS	Operations-Director's Office
2018	520	3ACD	Academy
2018	520	3CIR	Criminal ID/Records

2018	728	D728	Department for Public Health
2018	728	KHRS	KHRIS PSC Unit
2018	728	PC1R	Pro Card-CHFS PH A & CH
2018	728	PC2A	Pro Card-CHFS PH LAB
2018	728	PC2C	Pro Card-CHFS PH EPI

2018	785	0000	Dept for Facilities Commissioners Office
2018	785	1000	Division of Engineering & Contract Admin
2018	785	4000	Division of Real Property
2018	785	6000	Division of Historic Properties
2018	785	7000	DFSS-DuPont Settlement

One use for Unit codes is to help define workflow in eMARS, so that transactions for a particular unit can be routed to specific workgroups for document approvals.

## Grants Structures (Program / Program Period)

Grants and federally-funded projects have their own special structure in eMARS consisting of the following COA elements:

Code / Page Name	Abbreviation & Page Code	Description
<b>Drawdown Group</b>	<b>DDG</b>	Defines high-level groupings of grants, usually for drawdown purposes. On generated documents, one <b>CR</b> is produced for each <b>Drawdown Group</b> (as long as line limits are not exceeded).
<b>Major Program Class</b>	<b>MJPCLS</b>	Defines high-level groupings of grants, mainly for reporting purposes. Useful for reports which must include <u>subrecipient</u> agencies.
<b>Major Program</b>	<b>MJPRG</b>	Defines a grant or federally-funded project under which funds are received. Identifies global characteristics for all <b>Programs</b> defined at the lower level.
<b>Program</b>	<b>PROG</b>	Breaks down a Major Program based on budgeting, reporting, or COA inference requirements.
<b>Program Period Code</b>	<b>PPC</b>	Identifies award periods for the Major Program. Usually corresponds to the Federal Fiscal Year (FFY) and consists of the last two digits.
<b>Funding Profile Select</b>	<b>FPRFLST</b>	Identifies funding relationships for a Major Program. Usually named to identify funding splits (e.g., '75F25S' for a grant where costs are reimbursed with 75% federal funds and 25% state funds).
<b>Funding Priority</b>	<b>FPRTY</b>	Specifies the stages of billing for a Funding Profile. Conventionally, '10' is the first Funding Priority and they proceed in increments of 10 (to allow for insertion of Funding Priorities should funding change). '99' is reserved for Overflow Funding.
<b>Funding Line</b>	<b>FLINE</b>	Controls percentages by which for expenditures are split and reimbursed. Also specifies billing parameters for document generation.

Most of these elements are agency maintained; the only exceptions are **Drawdown Group** and **Major Program Class**. Note that all of the COA elements for grants are defined within **Department**, again with the exceptions of **Drawdown Group** and **Major Program Class**.

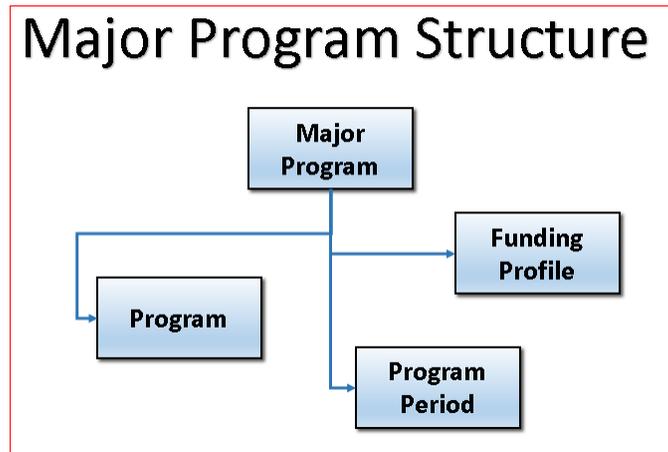
Abbreviation & Page Code	Code / Page Name	Agency Maintained?	Defined by Department?	Defined by Major Program?
<b>DDG</b>	<b>Drawdown Group</b>	No*	No	No
<b>MJPCLS</b>	<b>Major Program Class</b>	No	No	No
<b>MJPRG</b>	<b>Major Program</b>	Yes	Yes	
<b>PROG</b>	<b>Program</b>	Yes	Yes	Yes
<b>PPC</b>	<b>Program Period Code</b>	Yes	Yes	Yes
<b>FPRFLST</b>	<b>Funding Profile Select</b>	Yes	Yes	Yes
<b>FPRTY</b>	<b>Funding Priority</b>	Yes	Yes	Yes
<b>FLINE</b>	<b>Funding Line</b>	Yes	Yes	Yes

*\*Although Drawdown Group codes are not defined within Department, they are associated with a Drawdown Department (usually the recipient agency responsible for administration of the grant).*

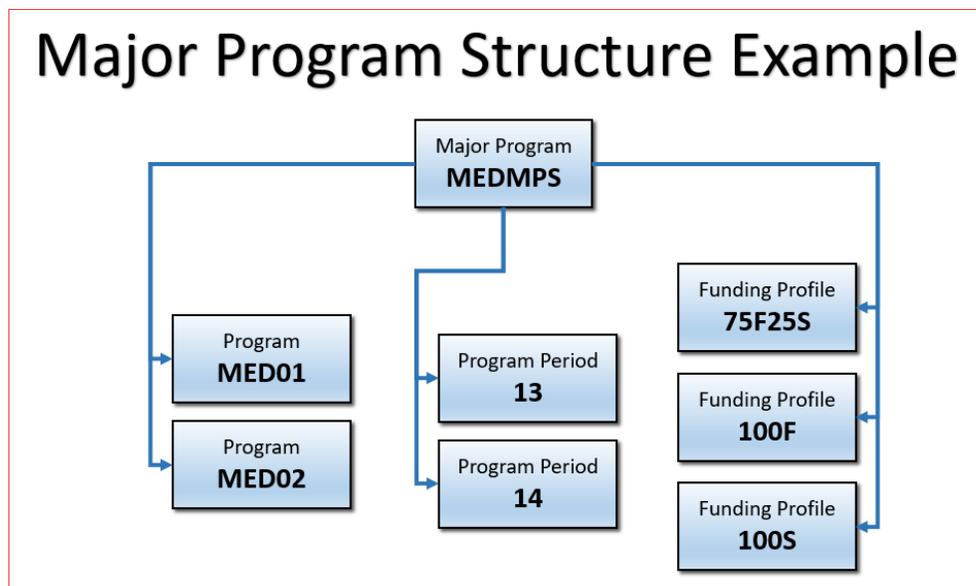
There are two significant structures for the COA elements used to record activity for grants and federally funded projects. The first is referred to as the "Major Program Structure". The second is called the "Funding Profile Hierarchy".

## Major Program Structure (MPS)

The Major Program Structure (MPS) it consists of **Major Program**, **Program**, and **Program Period**. **Program** and **Program Period** are defined within **Major Program**, but they are not strictly hierarchical. Multiple **Program Period** codes may be entered with a particular **Program** on transactions, and vice-versa.



To illustrate, suppose a department receives a grant for medical care. The initial award is in 2013, with annual subsequent awards indefinitely. The award is \$10,000.00 funded 75% by the federal agency and 25% with state funds. A possible Major Program Structure for this grant would be as shown.



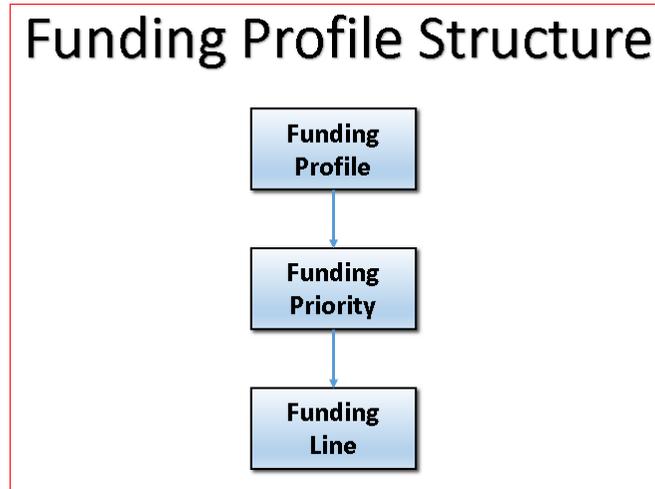
Note that this illustration shows two **Programs** established for the **Major Program** in eMARS. **Programs** usually represent significant activities performed as a grant is implemented. They may also represent budgeted amounts for reporting purposes. For example, 'MED01' may represent costs associated with administration of the grant, while 'MED02' may be used to record the actual benefits paid out.

Also shown are two **Program Periods** for the **Major Program**. These represent the first two award years, and the codes correspond to the last two digits of the Federal Fiscal Year (FFY) of each award.

Finally, the **Funding Profile** represents the actual funding for the Major Program Structure. The first one, '75F25S', will be used to establish the \$10,000.00 budget for each award. The '100S' and '100F' **Funding Profiles** will be used when recording amounts that are fully state funded or fully federally funded, respectively. For example, '100F' may be used to record money received from the awarding agency. '100S' may be entered on JVs processed for no other reason than to change the **Fund** code used for the state share of the funding.

## Funding Profile Structure

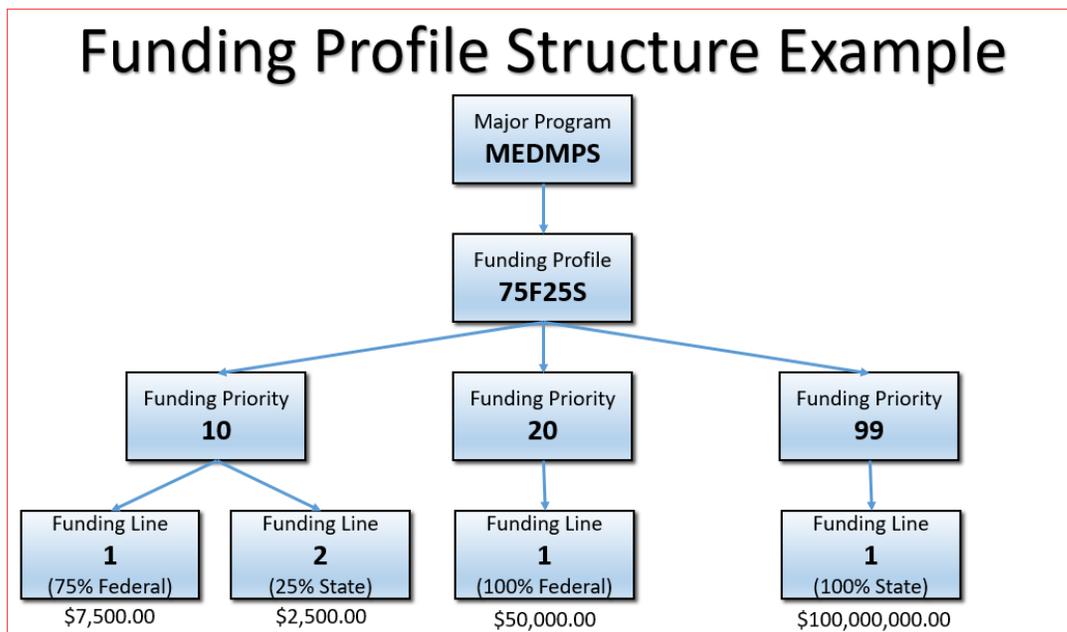
The second significant structure for grants is the Funding Profile Hierarchy. It is a strict hierarchy consisting of **Funding Profile**, **Funding Priority**, and **Funding Line**.



The main purpose of the Funding Profile Hierarchy is to establish funding sources for the grant or federally funded project. As mentioned, **Funding Profiles** are coded to suggest the sources. For instance, in the example, the Funding Profile for the amount of grant funding that was 75% federally funded and 25% state funded was coded as '75F25S'.

**Funding Priorities** establish the order in which different funding amounts are spent. **Funding Lines** specify the actual sources of the funds and the percentages used as expenditures are recorded and split.

To illustrate this hierarchy, suppose the grant in the previous example is expanded to include a subsequent \$50,000.00 of federal funding (not to be used until the initial \$10,000.00 is spent). A possible Funding Profile Hierarchy for this grant is as shown.



**Funding Priority '10'** will be used to track the initial \$10,000.00 split 75% federal / 25% state. It has two Funding Lines, one for each funding source for the funds. **Funding Priority '20'** will be used to track the next \$50,000.00 billed 100% federal. **Funding Priority '99'** has been established to capture overflow costs after grant funds are fully spent.

## Drawdown Group

**Drawdown Group** is used to group sub-recipient grant costs with the recipient agency's costs for reimbursement purposes. As such, **Drawdown Groups** are not defined within **Department**. That said, each code is associated with a **Drawdown Department** – usually the primary recipient agency responsible for the grant's administration.

**Drawdown Group** is an optional COA element used only for grants that have sub-recipient agencies and employ the Reimbursement Offline Process in eMARS to generate documents used to record drawn funds. This element is centrally maintained, mostly because it is a 2-character code having limited values.

## Major Program

**Major Program** is the highest level of the Major Program Structure (MPS). It is defined within **Department**, and represents the grant award for that **Department**. Sub-recipient agencies establish their own Major Program Structure for their **Department** using the same **Major Program** code as the primary recipient agency. **Major Program** has the usual roll-up codes as shown.

Rollup Code	Table ID	Maintained by
Major Program Class	MJPCLS	SAS
Major Program Category	MJPCAT	SAS
Major Program Group	MJPGRP	Departments
Major Program Type	MJPTYP	Departments

**Major Program Class** is centrally maintained and is similar to **Drawdown Group** in that it is optional and is not defined within **Department**. Instead of grouping primary recipient and sub-recipient costs for drawdown purposes, **Major Program Class** can be used to group them for reporting purposes where groupings vary from those used for draws. **Major Program Class** is centrally maintained, and is often requested in conjunction with **Drawdown Group**.

The other roll-ups for **Major Program** optional, established at an agency's discretion.

## Program

**Programs** are defined within **Department** and **Major Program**, and they usually represent significant activities performed as a grant is implemented. They may also represent budgeted amounts for reporting purposes. They have the usual roll-ups, each of which is optional, maintained as shown, and established at an agency's discretion.

Rollup Code	Table ID	Maintained by
Program Class	PCLS	SAS
Program Category	PCAT	SAS
Program Type	PTYP	Departments
Program Group	PGRP	Departments

**Program** and **Program Period** are the only two COA elements required for entry on transactions; all other COA elements for grants are inferred.

## Program Period Code (PPC)

**Program Period** codes are defined within **Department** and **Major Program**, and they usually represent the award period for the grant. For federally funded grants and projects, this corresponds to the Federal Fiscal Year (FFY), and the code used is the last two digits of the FFY for an award. **Program Period** has no roll-ups. **Program** and **Program Period** are the only two COA elements required for entry on transactions; all other COA elements for grants are inferred.

## Funding Profile

**Funding Profile** codes are defined within **Department** and **Major Program**, and they are at the highest level of the Funding Profile Hierarchy. **Funding Profile** codes are used to identify funding sources for the grant or federally funded project represented by the Major Program Structure. As mentioned, **Funding Profiles** are coded to suggest the sources. For instance, a Funding Profile for a grant where expenditures will be reimbursed as a rate of 75% federally funded and 25% state funded would be coded as '75F25S'. **Funding Profile** codes are required for entry to establish grant budgets; otherwise they are inferred on transactions. No roll-up codes exist for any part of the Funding Profile Hierarchy.

## Funding Priority

**Funding Priority** codes are established within **Department**, **Major Program** and **Funding Profile**. They establish the order in which different funding amounts are spent. By convention, the first **Funding Priority** code in a **Funding Profile** is '10', followed by '20' and so forth in increments of ten. **Funding Priority** '99' is reserved for overflow funding. **Funding Priority** codes are required for entry to establish grant budgets; otherwise they are inferred on transactions.

## Funding Line

**Funding Line** codes are established within **Department**, **Major Program**, **Funding Profile**, and **Funding Priority**. They specify actual sources of funds and the percentages used as expenditures are recorded and split for a **Major Program**. By convention, the first **Funding Line** code in a **Funding Priority** is '1', followed by '2', '3', '4', and so forth sequentially. Also by convention, if a grant has federal funding, **Funding Line** '1' is used to identify the federal source of funds. **Funding Line** codes are required for entry to establish grant budgets; otherwise they are inferred on transactions.

## 4- eMARS Reporting and the Chart of Accounts

Since nearly every transaction in every functional area uses Chart of Accounts (COA) elements, they are provided in most eMARS Reporting universes as common classes (also called "Shared Objects"). Here is a list of the COA classes:

- **COA – Fund Accounting** – Fund, Object, Revenue, and related roll-ups, CAFR codes, etc.
- **COA – Organization** – Cabinet, Department, Unit, and other organizational elements.
- **COA – Detailed Accounting** – Function, Location, Activity, Reporting, and related roll-ups, etc.
- **COA – Budgeting** – Appropriation and related rollups, etc. (Not used by the Commonwealth of Kentucky.)
- **COA – Cost Accounting** – Objects related to federal grants and projects, including Major Program, Program, Program Period, Funding Profile, Funding Priority, Funding Line, etc.

**Note:** The Chart of Accounts classes are maintained in their own universe called **Univ Kernel – Chart of Accounts**. This universe is then incorporated into the other eMARS Reporting universes used for financial reporting.

## Conclusion

A basic understanding of the Chart of Accounts for the Commonwealth of Kentucky is essential to appropriately developing and interpreting financial and accounting reports. This guide has presented sufficient information to assist both Basic Users and Report Developers using EBI and eMARS Reporting in creating reports that meet the business needs of the Commonwealth.

Should you have an interest in learning more about eMARS Reporting, contact your department's delegated Reporting Lead (as identified in the Agency Contacts spreadsheet on the Finance Statewide Accounting Services web page).