Workday COA – Basic data on Hierarchies

Last updated January 2019
Make it easy to get work done and harder to make mistakes

Establish an accurate, trusted and timely reporting environment

Simplify and standardize processes

Minimize administrative overhead for faculty and end users

Lower operating costs and improve effectiveness
1. In user interface for most transactions, users can drill through hierarchy for usability. This will assist in processing transactions more quickly. In these menus, all hierarchies and hierarchy nodes/levels are visible.

2. Hierarchies are used for multiple purposes in Workday:
   - Usability in drop-down lists for COA segments
   - Selection criteria or grouping of columns/rows in reports
   - Processing certain automated transactions
   - Application of roles and security groups

3. Some user interfaces allow users to see a full list of hierarchy values, but do not let users drill through the levels. In these instances, users see a full list containing all levels of the hierarchy.

4. Hierarchies will be governed by Chart of Accounts and maintained in the system by the Business Solutions team.
### Hierarchies - General

<table>
<thead>
<tr>
<th>COA Segment</th>
<th># of Hierarchies</th>
<th>Hierarchy Name (if multiple)</th>
<th>Business Purpose</th>
<th># of Levels</th>
</tr>
</thead>
<tbody>
<tr>
<td>Company</td>
<td>1</td>
<td>Yale vs. non-Yale for external reporting</td>
<td></td>
<td>1</td>
</tr>
<tr>
<td>Fund</td>
<td>2</td>
<td>Restrictions</td>
<td>Restrictions - (with/without donor restrictions; loosely vs. highly restricted)</td>
<td>3</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Operations</td>
<td>Operating vs. non-Operating – also groups in ways that are similar to the former Oracle Source Groups</td>
<td>5</td>
</tr>
<tr>
<td>Grant</td>
<td>4</td>
<td>Funding Source</td>
<td>Sponsor type (similar to Oracle Source #s)</td>
<td>4</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Revenue Recognition</td>
<td>To support system allocations for revenue recognition on prepaid contracts</td>
<td>2</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Roles</td>
<td>To support application of roles and security groups relative to system notifications and reporting to PIs and Departments</td>
<td>4</td>
</tr>
<tr>
<td></td>
<td></td>
<td>OSP Portfolio</td>
<td>To support application of roles and security groups relative to system notifications and reporting for OSP teams</td>
<td>2</td>
</tr>
<tr>
<td>Gift</td>
<td>1*</td>
<td>Allocations</td>
<td>To support system allocations functionality for gift assessment</td>
<td>3</td>
</tr>
<tr>
<td>Yale</td>
<td>1</td>
<td>Focused on usability &amp; reporting for financial management and internal funding agreements</td>
<td></td>
<td>2</td>
</tr>
</tbody>
</table>

*“Release of Restrictions” and “Security” gift hierarchies eliminated in FY18*
<table>
<thead>
<tr>
<th>COA Segment</th>
<th># of Hierarchies</th>
<th>Hierarchy Name (if multiple)</th>
<th>Business Purpose</th>
<th># of Levels</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cost Center</td>
<td>1</td>
<td></td>
<td>Organize cost centers by Planning Unit (fka Target Unit) and Department with intervening levels for local management</td>
<td>5</td>
</tr>
<tr>
<td>Program</td>
<td>1</td>
<td></td>
<td>Organize functional activities by mission / LOB for internal and external reporting</td>
<td>4</td>
</tr>
<tr>
<td>Project</td>
<td>2</td>
<td>Primary</td>
<td>Focused on usability &amp; Capital Management</td>
<td>4</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Alternate – Funding</td>
<td>Alternate hierarchy for capital projects to support the Multiple Funding Sources functionality</td>
<td>3</td>
</tr>
<tr>
<td>Assignee</td>
<td>0</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Location</td>
<td>1</td>
<td></td>
<td>Buildings are grouped by “campus” as per FAMIS; rooms are grouped by building</td>
<td>4</td>
</tr>
<tr>
<td>Ledger Account</td>
<td>3</td>
<td>Management</td>
<td>Support summary and detailed SOA needs</td>
<td>4</td>
</tr>
<tr>
<td></td>
<td></td>
<td>External</td>
<td>Support external financial reporting SOA needs</td>
<td>4</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Grant Reporting</td>
<td>Support grant budgeting, reporting, and billing needs (where Object Code could not be used for financial reporting)</td>
<td>4</td>
</tr>
</tbody>
</table>
## Hierarchies - General

<table>
<thead>
<tr>
<th>COA Segment</th>
<th># of Hierarchies</th>
<th>Hierarchy Name (if multiple)</th>
<th>Business Purpose</th>
<th># of Levels</th>
</tr>
</thead>
<tbody>
<tr>
<td>Spend Category</td>
<td>1</td>
<td>Primary</td>
<td>To support usability for data entry and reporting (i.e., elimination of internal transactions, 1099MISC and 1042-S)</td>
<td>2</td>
</tr>
<tr>
<td>Revenue Category</td>
<td>1</td>
<td>Primary</td>
<td>To support usability for data entry and reporting (i.e., elimination of internal transactions)</td>
<td>2</td>
</tr>
<tr>
<td>Expense Item</td>
<td>1</td>
<td>“Group”</td>
<td>To support usability and controls [group is a straight list-no hierarchy-one level]</td>
<td>1</td>
</tr>
<tr>
<td>Sales Item</td>
<td>1</td>
<td>“Group”</td>
<td>To support usability, controls and required to allow for different posting of accounts receivable [group is a straight list-no hierarchy-one level]</td>
<td>1</td>
</tr>
</tbody>
</table>

TBD = To be determined
## Levels and Level Names

<table>
<thead>
<tr>
<th>Company</th>
<th>Fund - restrictions</th>
<th>Fund - operating</th>
<th>Grant - Funding Agency</th>
<th>Grant - Rev Rec</th>
<th>Grant - roles</th>
<th>Grant - OSP Portfolio</th>
<th>Gift - allocations</th>
<th>YD</th>
<th>Accounting Treatment</th>
</tr>
</thead>
<tbody>
<tr>
<td>All Companies</td>
<td>All Funds</td>
<td>All Funds</td>
<td>All Grants</td>
<td>All Grants</td>
<td>All Grants</td>
<td>All Grants</td>
<td>All Gifts</td>
<td>All YD</td>
<td>All Accounting Treatment</td>
</tr>
<tr>
<td>Company Grouping</td>
<td>Fund Summary</td>
<td>Fund Class</td>
<td>Grant Summary</td>
<td>Grant Grouping</td>
<td>Grant Summary</td>
<td>Grant Grouping</td>
<td>Gift Summary</td>
<td>YD Grouping</td>
<td>Acc Treatment Grouping</td>
</tr>
<tr>
<td>Fund Grouping</td>
<td>Fund Cluster</td>
<td>Fund Summary</td>
<td>Grant Grouping</td>
<td>Grant Grouping</td>
<td>Grant Grouping</td>
<td>Gift Grouping</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Fund Grouping</td>
<td>Grant Agency</td>
<td>Grant Grouping</td>
<td>Grant Agency</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Cost Center</th>
<th>Program</th>
<th>Project</th>
<th>Project - funding</th>
<th>LA - Management</th>
<th>LA - External</th>
<th>LA - Grant Reporting</th>
<th>Spend Category</th>
<th>Rev Category</th>
<th>Location</th>
</tr>
</thead>
<tbody>
<tr>
<td>All Cost Centers - Institution</td>
<td>All Programs</td>
<td>All Projects</td>
<td>All Projects</td>
<td>All Accounts</td>
<td>All Accounts</td>
<td>All Accounts</td>
<td>All Spend Categories</td>
<td>All Revenue Categories</td>
<td>All Locations</td>
</tr>
<tr>
<td>Planning Unit</td>
<td>Program Mission</td>
<td>Project Cluster</td>
<td>Project Grouping</td>
<td>Account Class</td>
<td>Account Class</td>
<td>Account Class</td>
<td>Spend Category Grouping</td>
<td>Revenue Category Grouping</td>
<td>Location Summary</td>
</tr>
<tr>
<td>Planning Unit Section</td>
<td>Program Summary</td>
<td>Project Summary</td>
<td>Account Summary</td>
<td>Account Summary</td>
<td>Account Summary</td>
<td>Account Summary</td>
<td>Campus</td>
<td>Building</td>
<td></td>
</tr>
<tr>
<td>Department Grouping</td>
<td>Program Grouping</td>
<td>Project Grouping</td>
<td>Account Grouping</td>
<td>Account Grouping</td>
<td>Account Grouping</td>
<td>Account Grouping</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Department</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Hierarchy Structures and Explanations
In general, COA segment hierarchies will display name only. Cost Center Hierarchy is the only one that also displays a number.
Fund Hierarchy - Restrictions

- **ALL FUNDS**
  - Ex: All Funds - Restrictions
  - Represents the top level of the hierarchy

- **FUND SUMMARY**
  - Ex: Without Donor Restriction
  - Summarizes by with and without donor restrictions

- **FUND GROUPING**
  - Ex: Loosely Restricted Funds
  - Are groupings of Funds
  - Provides additional detail regarding level of restrictions (degree of restriction)

- **FUND**
  - Ex: FD04 Loosely Restricted Spendable Gifts (Direct Charge)
  - Lowest (leaf) level of the hierarchy and is a required COA segment on transactions
  - Formatted to show both the segment # and name

- In general, COA segment hierarchies will display name only. Cost Center Hierarchy is the only one that also displays a number.
Grant Hierarchy

- **ALL GRANTS**
  - Ex: Funding Source – Sponsored Award (L0)
  - Represents the top level of the hierarchy

- **GRANT SUMMARY**
  - Ex: Funding Source – Federal (L1)
  - Summarizes by federal, non-federal, etc.

- **GRANT GROUPING**
  - Ex: Funding Source – DHHS (L2)
  - Are groupings of granting agencies

- **GRANT AGENCY**
  - Ex: Funding Source – DHHS Non-LOC (L3)
  - Detailed agencies and/or billing type

- **GRANT**
  - Ex: GR022307 MIMED_innate Immune...
  - Lowest (leaf) level of the hierarchy and is one of the 3 funding components (1 required on all transactions)
  - Formatted to show both the segment # and name

- In general, COA segment hierarchies will display name only. Cost Center Hierarchy is the only one that also displays a number.
Gift Hierarchy - Allocations

- **ALL GIFTS**
  - Ex: All Gifts - Allocations
  - Represents the top level of the hierarchy

- **GIFT SUMMARY**
  - Ex: Gifts-Spendable
  - Summarizes by endowed, plant and spendable gifts

- **GIFT GROUPING**
  - Ex: Spendable Gifts - Assessed
  - Are groupings of Gifts
  - Provides groupings to facilitate automated journal entries for things such as gift assessments

- **GIFT**
  - Ex: GS050000 Becker
  - Lowest (leaf) level of the hierarchy and is one of the 3 funding components (1 required on all transactions)
  - Formatted to show both the segment # and name

- In general, COA segment hierarchies will display name only. Cost Center Hierarchy is the only one that also displays a number.
Yale Designated Hierarchy

- ALL YALE DESIGNATED
  - Ex: YD Hierarchy Parent

- YALE DESIGNATED GROUPING
  - Ex: Dean Funded

- YALE DESIGNATED
  - Ex: YD000228 Dean Funded – General – Research Support

- • Represents the top level of the hierarchy
- • Are groupings of Funds
- • Provides groupings by areas such as Common Usage, Provost Funded, 9-over-9, etc.
- • Lowest (leaf) level of the hierarchy and is one of the 3 funding components (1 required on all transactions)
- • Formatted to show both the segment # and name

- In general, COA segment hierarchies will display name only. Cost Center Hierarchy is the only one that also displays a number.
Program Hierarchy

- **All Programs**
  - Ex: Functional Expense Classification Rollup
  - Represents the top level of the hierarchy

- **Program Mission**
  - Ex: Research and Scholarship
  - Aligns programs by broad University mission areas such as Education, Research and Scholarship or Patient Care

- **Program Summary**
  - Ex: Scholarly Activities and Events
  - Summarizes Programs in a way that facilitates functional expense and other internal and external reporting requirements

- **Program Grouping**
  - Ex: Publications - Scholarly
  - Are groupings of Programs
  - Provides groupings by areas to facilitate streamlined local reporting for deans, directors, chairs, etc.

- **Program**
  - Ex: PG00651 Retrospecta
  - Lowest (leaf) level of the hierarchy and is a required COA segment on transactions
  - Formatted to show both the segment # and name

- In general, COA segment hierarchies will display name only. Cost Center Hierarchy is the only one that also displays a number.
### Project Hierarchy

**ALL PROJECTS**
- Ex: Yale University Projects

**PROJECT CLUSTER**
- Ex: Unit-Specific Projects

**PROJECT SUMMARY**
- Ex: School of Management Projects

**PROJECT GROUPING**
- Ex: SOM Seminars

**PROJECT**
- Ex: PJ00311 SOM Seminars - MRKT

- Represents the top level of the hierarchy
- Clusters projects by topics like Capital and Unit-Specific (non-capital)
- Summarizes projects by primary user units (ex: Common Usage Projects, Central Finance Projects, Athletics Projects) to assist in limiting drop-down lists
- Are groupings of Projects
- Provides groupings determined by the unit for local reporting. If not required, copy down from Summary.
- Lowest (leaf) level of the hierarchy and is a required COA segment on transactions
- Formatted to show both the segment # and name

- In general, COA segment hierarchies will display name only. Cost Center Hierarchy is the only one that also displays a number.
Ledger Account Hierarchy - Management

- **ALL ACCOUNTS**
  - Ex: Yale Chart of Accounts
    - Represents the top level of the hierarchy

- **ACCOUNT CLASS**
  - Ex: Expenses
    - Classifies ledger accounts for reporting by areas like balance sheet, Revenues, Expenses and Net Change

- **ACCOUNT SUMMARY**
  - Ex: Non-Salary Expenses
    - Summarizes ledger accounts and corresponds to the “Summary SOA” or “Summary Statement of Activities”

- **ACCOUNT GROUPING**
  - Ex: Materials, Equipment & Supplies
    - Groups ledger accounts and corresponds to the “Detailed SOA” or “Detailed Statement of Activities”

- **LEDGER ACCOUNT**
  - Ex: 81018: Supplies and Materials Expense
    - Lowest (leaf) level of the hierarchy and is a required COA segment on transactions – defaults based on other segments – only entered on manual journals
    - Formatted to show both the segment # and name

- In general, COA segment hierarchies will display name only. Cost Center Hierarchy is the only one that also displays a number.
Spend Category Hierarchy

- **ALL SPEND CATEGORIES**
  - Ex: All Spend Categories
  - Represents the top level of the hierarchy

- **SPEND CATEGORY GROUPING**
  - Ex: SC-Equipment
  - Groups Spend Categories to support usability for data entry and reporting (i.e., elimination of internal transactions, 1099MISC and 1042-S)

- **SPEND CATEGORY**
  - Ex: Equipment – Computer (SC025)
  - Lowest (leaf) level of the hierarchy and is a required COA segment on spend transactions
  - Formatted to show both the segment # and name

- In general, COA segment hierarchies will display name only. Cost Center Hierarchy is the only one that also displays a number.
Revenue Category Hierarchy

- **ALL REVENUE CATEGORIES**
  - Ex: All Revenue Categories

- **REVENUE CATEGORY GROUPING**
  - Ex: RC- External Income

- **REVENUE CATEGORY**
  - Ex: Contribution Revenue (RC028)

  - Represents the top level of the hierarchy
  - Groups Revenue Categories to support usability for data entry and reporting (i.e., elimination of internal transactions)
  - Lowest (leaf) level of the hierarchy and is a required COA segment on revenue transactions
  - Formatted to show both the segment # and name

- In general, COA segment hierarchies will display name only. Cost Center Hierarchy is the only one that also displays a number.
Company Hierarchy

- **ALL COMPANIES**
  - Ex: Yale University Institutions

- **COMPANY**
  - Ex: Yale University

- Represents the top level of the hierarchy
- Groups companies by Yale or Agency institutions
- Lowest (leaf) level of the hierarchy and is a required COA segment on all transactions
- Formatted to show name only

- In general, COA segment hierarchies will display name only. Cost Center Hierarchy is the only one that also displays a number.
Separate presentation for cost center hierarchy – see full with examples at http://your.yale.edu/policies-procedures/other/cost-center-hierarchy