Workday COA – Basic data on Hierarchies

Last updated November 2019

Questions and requests should be directed to COA@yale.edu.
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 Financial Systems & Solutions team.

Questions and requests should be directed to COA@yale.edu.
## 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></td>
<td>Yale vs. non-Yale for external reporting</td>
<td>2</td>
</tr>
<tr>
<td>Grant</td>
<td>4</td>
<td>Funding Source</td>
<td>Sponsor type (including funding agency)</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 Designated</td>
<td>1</td>
<td></td>
<td>Focused on usability &amp; reporting for financial management and internal funding agreements</td>
<td>2</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 specifies funds budgeted by units</td>
<td>5</td>
</tr>
</tbody>
</table>

* “Release of Restrictions” and “Security” gift hierarchies eliminated in FY18

# Most commonly used in Management view reporting

Questions and requests should be directed to COA@yale.edu.
<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>Organize cost centers by Planning Unit (fka Target Unit) and Department with intervening levels for local management</td>
<td>5</td>
<td></td>
</tr>
<tr>
<td>Program</td>
<td>1</td>
<td>Organize functional activities by mission / LOB for internal and external reporting</td>
<td>4</td>
<td></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>0</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>Location</td>
<td>1</td>
<td>Buildings are grouped by “campus” as per FAMIS; rooms are grouped by building</td>
<td>4</td>
<td></td>
</tr>
</tbody>
</table>

* Most commonly used in Management view reporting

Questions and requests should be directed to COA@yale.edu.
### 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>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>
<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>TBD</td>
<td></td>
<td></td>
<td>To support configuration of object class or transaction processing Allowability for F&amp;A rate calc not to be maintained in WD</td>
<td>TBD</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>TBD</td>
<td></td>
<td></td>
<td>To support configuration of transaction processing or tax reporting Allowability for F&amp;A rate calc not to be maintained in WD</td>
<td>TBD</td>
</tr>
<tr>
<td>Ledger Account</td>
<td>3</td>
<td>Management#</td>
<td>Support summary and detailed SOA needs - used in Management view reports in Workday, Datamart, and YBT</td>
<td>4</td>
</tr>
<tr>
<td>External</td>
<td></td>
<td></td>
<td>Support external financial reporting SOA needs</td>
<td>4</td>
</tr>
<tr>
<td>Grant Reporting</td>
<td></td>
<td></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>

* Most commonly used in Management view reporting

Questions and requests should be directed to COA@yale.edu.
Levels and Level Names

<table>
<thead>
<tr>
<th>Company</th>
<th>Grant - Funding Source</th>
<th>Grant - Revenue Recognition</th>
<th>Grant - Roles</th>
<th>Grant - OSP Grant Portfolio</th>
<th>Gift - Allocations</th>
<th>Yale Designated</th>
<th>Fund - Operations</th>
<th>Fund - Restrictions</th>
</tr>
</thead>
<tbody>
<tr>
<td>All Companies</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 Funds</td>
<td>All Funds</td>
</tr>
<tr>
<td>Company Grouping</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>Fund Class</td>
<td>Fund Summary</td>
</tr>
<tr>
<td>Grant Grouping</td>
<td>Grant Grouping</td>
<td>Grant Grouping</td>
<td></td>
<td>Gift Grouping</td>
<td></td>
<td></td>
<td>Fund Cluster</td>
<td>Fund Grouping</td>
</tr>
<tr>
<td>Grant Agency</td>
<td>Grant Agency</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Fund Summary</td>
<td>Fund Grouping</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Cost Center</th>
<th>Program</th>
<th>Project*</th>
<th>Project - Funding</th>
<th>Spend Category</th>
<th>Rev Category</th>
<th>LA - Management</th>
<th>LA - External</th>
<th>LA - Grant Reporting 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 Spend Categories</td>
<td>All Revenue Categories</td>
<td>All Accounts</td>
<td>All Accounts</td>
<td>All Accounts</td>
</tr>
<tr>
<td>Planning Unit</td>
<td>Program Mission</td>
<td>Project Cluster</td>
<td>Project Summary</td>
<td>Spend Category</td>
<td>Revenue Category</td>
<td>Account Class</td>
<td>Account Class</td>
<td>Account Class</td>
</tr>
<tr>
<td>Planning Unit Section</td>
<td>Program Summary</td>
<td>Project Summary</td>
<td>Project Grouping</td>
<td>Grouping</td>
<td>Grouping</td>
<td>Account Summary</td>
<td>Account Summary</td>
<td>Account Summary</td>
</tr>
<tr>
<td>Department Grouping</td>
<td>Program Grouping</td>
<td>Project Grouping</td>
<td></td>
<td></td>
<td></td>
<td>Account Grouping</td>
<td>Account Grouping</td>
<td>Account Grouping</td>
</tr>
</tbody>
</table>

* Most commonly used in Management view reporting

For a complete listing of COA segment values please visit [https://your.yale.edu/work-yale/financial-management/chart-accounts-coa/segment-values](https://your.yale.edu/work-yale/financial-management/chart-accounts-coa/segment-values).

Questions and requests should be directed to COA@yale.edu.
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.

Questions and requests should be directed to COA@yale.edu.
Grant Hierarchy - Funding Source

ALL GRANTS
Ex: Funding Source - Sponsored Award (L0)

GRANT SUMMARY
Ex: Funding Source - Federal (L1)

GRANT GROUPING
Ex: Funding Source - DHHS (L2)

GRANT AGENCY
Ex: Funding Source - DHHS Non-LOC (L3)

GRANT
Ex: GR022307 MIMED_innate Immune...

• Represents the top level of the hierarchy

• Summarizes by federal, non-federal, etc.

• Are groupings of granting agencies

• Detailed agencies and/or billing type

• 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.

Note - showing details for 2 of 4 Grant Hierarchies - those most pertinent to end-users.
Grant Hierarchy - Roles

ALL GRANTS
Ex: Grant Role Assignments Hierarchy

GRANT SUMMARY
Ex: Grant Roles- Cancer Center - School of Medicine

GRANT GROUPING
Ex: Grant Roles- Comprehensive Cancer Center Portfolio 1

GRANT AGENCY
Ex: Grant Roles- Brandt, Debra : dsb9 : Comprehensive Cancer Ctr.

GRANT
Ex: GR102265 AWDR12499 NRG-BR003

• Represents the top level of the hierarchy

• Summarizes by responsible department

• Are groupings of department grant portfolios

• Detailed grant roles PI assignment

• Lowest (leaf) level of the hierarchy and is one of the 3 role assignments (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.

Note - showing details for 2 of 4 Grant Hierarchies - those most pertinent to end-users.
Gift Hierarchy - Allocations

ALL GIFTS
Ex: All Gifts - Allocations

GIFT SUMMARY
Ex: Gifts-Spendable

GIFT GROUPING
Ex: Spendable Gifts - Assessed

GIFT
Ex: GS050000 Becker

- Represents the top level of the hierarchy
- Summarizes by endowed, plant and spendable gifts
- Are groupings of Gifts
- Provides groupings to facilitate automated journal entries for things such as gift assessments
- 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.

Questions and requests should be directed to COA@yale.edu.
Yale Designated Hierarchy

AND YALE DESIGNED
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.

Questions and requests should be directed to COA@yale.edu.
### Fund Hierarchy - Operations

<table>
<thead>
<tr>
<th>ALL FUNDS</th>
<th>Ex: All Funds - Operations</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>FUND CLASS</strong></td>
<td>Ex: Operating Funds</td>
</tr>
<tr>
<td><strong>FUND CLUSTER</strong></td>
<td>Ex: OP Funds Budgeted by Units</td>
</tr>
<tr>
<td><strong>FUND SUMMARY</strong></td>
<td>Ex: Unrestricted Operating</td>
</tr>
<tr>
<td><strong>FUND GROUPING</strong></td>
<td>Ex: UR Operating</td>
</tr>
<tr>
<td><strong>FUND</strong></td>
<td>Ex: FD01 Unrestricted Operating</td>
</tr>
</tbody>
</table>

- Represented at the top level of the hierarchy
- Summarizes by operating funds from non-operating
- Show who is responsible for budgeting and monitoring
- Further summarizes the fund groupings to allow for meaningful subtotals by areas such as Sponsored, Endowment Operating, etc.
- Are groupings of Funds
- Provides groupings by areas such as Highly Restricted Endowments, Internally Designated, Central GA, etc.
- 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.

Questions and requests should be directed to COA@yale.edu.
Questions and requests should be directed to COA@yale.edu.
Fund Hierarchy - Operations: Non-Operating Funds

Questions and requests should be directed to COA@yale.edu.
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.

Questions and requests should be directed to COA@yale.edu.
Questions and requests should be directed to COA@yale.edu.
Cost Center Hierarchy Structure

- **INSTITUTION**
  - Ex: HACC0001 Yale University Cost Centers

- **PLANNING UNIT**
  - Ex: HPCC4034 MED School of Medicine

- **PLANNING UNIT SECTION**
  - Ex: HSCC3040 MED Clinical Departments

- **DEPARTMENT GROUPING**
  - Ex: HGCC2107 MED Neurology

- **DEPARTMENT**
  - Ex: HDCC1326 MEDNEU Neurology

- **COST CENTER**
  - Ex: CC0835 MEDNEU Neurology - All

- **COST CENTER**
  - Represents the top level of Cost Center hierarchy. **REQUIRED**
  - Will not carry a “prefix” in the description

- **PLANNING UNIT**
  - Formerly known as “Target Units” or “Division.” **REQUIRED**
  - Will carry a “prefix” in the description

- **PLANNING UNIT SECTION**
  - Are subsections of a Planning Unit; **Not Required**, but will be automatically populated with the Planning Unit value if this Section level is not useful to the unit.
  - Will carry a “prefix” in the description

- **DEPARTMENT GROUPING**
  - Are groupings of Departments; **Not Required**, but will be automatically populated with the Planning Unit Section value if this level is not useful for a particular Planning Unit.
  - Will carry a “prefix” in the description

- **DEPARTMENT**
  - Are groupings of Cost Centers. **REQUIRED**
  - Will carry a “prefix” in the description

- **COST CENTER**
  - Lowest (leaf) level of the hierarchy, formerly known as “Org Unit”. **REQUIRED**
  - Will carry a “prefix” in the description

Questions and requests should be directed to COA@yale.edu.
Hierarchy Code Naming Convention

- The first digit defines the value as a “Hierarchy”
  - “H” = Hierarchy and is a constant for ALL hierarchies
- The second digit defines the level of each hierarchy
  - A = All - Yale Institution
  - P = Planning Unit
  - S = Planning Unit Section
  - G = Department Grouping
  - D = Department

Hierarchy Description Naming & Prefixes

- Prefixes are used in the bottom five levels of the hierarchy
- A 3-digit prefix is assigned to each Planning Unit, Planning Unit Section & Department Grouping
- A 6-digit prefix is assigned to each Department & Cost Center

Numerals in the Codes

- The first digit in the hierarchy code represents the level in the hierarchy, except for Cost Center.
- The remaining numerals are sequentially and automatically assigned and have no independent meaning

Questions and requests should be directed to COA@yale.edu.
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.

- For Program Hierarchy Definitions please go to https://your.yale.edu/policies-procedures/other/program-hierarchy-definitions
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.

Questions and requests should be directed to COA@yale.edu.
Spend Category Hierarchy

ALL SPEND CATEGORIES
Ex: All Spend Categories

SPEND CATEGORY GROUPING
Ex: SC-Equipment

SPEND CATEGORY
Ex: Equipment - Computer (SC025)

- Represents the top level of the hierarchy

Groups Spend Categories to support usability for data entry, system controls, and reporting (i.e., elimination of internal transactions, 1099MISC and 1042-S)

- 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.

Questions and requests should be directed to COA@yale.edu.
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, system controls, 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.

Questions and requests should be directed to COA@yale.edu.
ALL ACCOUNTS
- Represents the top level of the hierarchy
  - Ex: Yale Chart of Accounts

ACCOUNT CLASS
- Classifies ledger accounts for reporting by areas like Balance Sheet, Revenues, Expenses and Net Change
  - Ex: Expenses

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

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

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

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

Questions and requests should be directed to COA@yale.edu.