Workday COA – Basic data on Hierarchies

Last updated December 15, 2017
Make it easy to get work done and harder to make mistakes

Establish an accurate, trusted and timely reporting environment

Lower operating costs and improve effectiveness

Minimize administrative overhead for faculty and end users

Simplify and standardize processes
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 the COA department and maintained in the system by the BSO department.
<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>1</td>
<td></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>3</td>
<td>Allocations</td>
<td>To support system allocations functionality for gift assessment</td>
<td>3</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Release of Restrictions</td>
<td>To support system allocations for managing the movement of restricted and unrestricted funds</td>
<td>3</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Security</td>
<td>Temporary - To support cost center-based security for Gifts. Requires manual update to correspond with CC hierarchy changes &amp; movement of individual gifts.</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>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>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</td>
<td>4</td>
</tr>
<tr>
<td>COA Segment</td>
<td># of Hierarchies</td>
<td>Hierarchy Name (if multiple)</td>
<td>Business Purpose</td>
<td># of Levels</td>
</tr>
<tr>
<td>---------------------</td>
<td>------------------</td>
<td>------------------------------</td>
<td>----------------------------------------------------------------------------------</td>
<td>-------------</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></td>
<td>TBD</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></td>
<td>TBD</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>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>
## 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>Gift - recoveries</th>
<th>Gift - security</th>
<th>YD</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 Gifts</td>
<td>All Gifts</td>
<td>All Gifts</td>
<td>All Gifts</td>
<td>All YD</td>
</tr>
<tr>
<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>Gift Summary</td>
<td>Gift Summary</td>
<td>Gift Cluster</td>
<td>YD Grouping</td>
</tr>
<tr>
<td>Fund Grouping</td>
<td>Fund Cluster</td>
<td>Grant Grouping</td>
<td>Grant Grouping</td>
<td>Grant Grouping</td>
<td>Gift Grouping</td>
<td>Gift Grouping</td>
<td>Gift Summary</td>
<td>Gift Summary</td>
<td>Gift Summary</td>
<td>YD Grouping</td>
</tr>
<tr>
<td></td>
<td>Fund Summary</td>
<td>Grant Agency</td>
<td>Grant Grouping</td>
<td>Grant Agency</td>
<td>Grant Grouping</td>
<td>Gift Grouping</td>
<td>Gift Grouping</td>
<td>Gift Summary</td>
<td>Gift Summary</td>
<td>YD Grouping</td>
</tr>
</tbody>
</table>

### Cost Center

<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>Project Grouping</td>
<td>Account Summary</td>
<td>Account Summary</td>
<td>Account Summary</td>
<td></td>
<td>Campus</td>
<td></td>
</tr>
<tr>
<td>Department Grouping</td>
<td>Program Grouping</td>
<td>Project Grouping</td>
<td>Project Grouping</td>
<td>Account Grouping</td>
<td>Account Grouping</td>
<td>Account Grouping</td>
<td></td>
<td>Building</td>
<td></td>
</tr>
</tbody>
</table>
Hierarchy Structures and Explanations
Fund Hierarchy - Operating

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

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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

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Gift Hierarchy - Recoveries

ALL GIFTS
Ex: Release of Restrictions – Fund Allocations

- Represents the top level of the hierarchy

GIFT SUMMARY
Ex: Gift income released to YD

- Summarizes by direct charge vs. income released

GIFT GROUPING
Ex: Unrestricted Endowment Recovery PC 10,12,13,21

- Are groupings of Gifts
- Provides groupings to facilitate automated journal entries for income recoveries

GIFT
Ex: GE000101 Deveraux, Maude

- 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

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Yale Designated Hierarchy

- **ALL YALE DESIGNATED**
  - Ex: YD Hierarchy Parent
  - Represents the top level of the hierarchy

- **YALE DESIGNATED GROUPING**
  - Ex: Dean Funded
  - Are groupings of Funds
  - Provides groupings by areas such as Common Usage, Provost Funded, 9-over-9, etc.

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

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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

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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

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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 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

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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

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Cost Center – original example

Separate presentation for cost center hierarchy – see full with examples at http://your.yale.edu/policies-procedures/other/cost-center-hierarchy

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

- PLANNING UNIT
  - Will equate to what are currently referred to as “Target Units” and will replace what we know today as “Division” in Oracle. 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 and similar to what we know today as “Department” in Oracle; REQUIRED
  - Will carry a “prefix” in the description

- COST CENTER
  - Lowest (leaf) level of the hierarchy and is similar to what we know today as Org Unit in Oracle. REQUIRED
  - Will carry a “prefix” in the description