

Workday Chart of Accounts – Business Use Cases for COA Segment Usage

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USE CASES: General

Business Use Case	How it's done Today	How it will be done in Workday
Financial responsibility and management.	Org, Department, Sub-Department, SubDivision, Project	Cost Center
Planning Unit – known in Oracle as Target Unit – which is the primary mechanism for managing actual and budget financial information at the University Level	Division, Sub-Division, Department, Group of Departments	Transact on the detailed Cost Centers – the rollup (or hierarchy) gives us the Planning Unit structure
Additional granularity re: spending what was purchased vendor	Invoice Inquiry / PO Inquiry Project or Task Expenditure Type Org or Award	Ledger Account Spend Category / Expense Item Vendor Name Vendor Contract
Additional granularity re: revenue what was sold customer	Local/receivable system inquiry Project or Task Expenditure Type Org or Award	Ledger Account Revenue Category / Sales Item Customer Name Customer Contract
Petty Cash Accounts <ul style="list-style-type: none"> • Study Subjects – not available as petty cash in Workday • Cash Box – no replenishment • Cash Box – with replenishment 	Various	TBD – Treasury workstream is in the process of defining. Please do not specify a petty cash Program or Project at this stage. We will add this in Fall 2016

USE CASES: Activities and Programs

Business Use Case	How it's done Today	How it will be done in Workday
Ongoing Functional Activities	Project, Task, Org, Award	Program
Activities grouped by University mission (line of business)	Project - the functional classification gives us line of Business/mission	Program – the Program Hierarchy will group these together by University mission (line of business)
Teaching – degree programs (ex: Undergraduate, PhD, Masters, NP)	Project, Task, Org	Program - general program listed below; other more detailed ones are available in the program list. <ul style="list-style-type: none"> • PGM00003-Education-Instruction and Teaching
Teaching – individual courses	Project, Task	Project
Education: Fellowship	Project	Program – the most general programs are listed below; other more detailed ones are also available in the Program list: <ul style="list-style-type: none"> • PG000028 – Academic Fellowship • PG001092 – Research Fellowship
Student Clubs and organizations	Projects, Tasks, Orgs	Program for summary of all <ul style="list-style-type: none"> • PG000219- Student Organization Project for individual groups
Individual conferences / lectures / lecture series	Project, Task, Org	Program – the most general programs are listed below according to mission; other more detailed ones are also available in the Program list: <ul style="list-style-type: none"> • Instruction mission <ul style="list-style-type: none"> ○ PG000015-Student Academic Workshops and Lectures • Scholarly Activities mission <ul style="list-style-type: none"> ○ PG000014-Lectures and Seminars Hosted ○ PG000018-Conferences Hosted

		<ul style="list-style-type: none"> • Community-Focused mission <ul style="list-style-type: none"> ○ PG000854-Conferences Hosted Non Academic/Research <p>Project for individual events</p>
Yale Journal Publications	Project, Task	<p>Program – the most general programs are listed below and roll up to the Scholarly Activities mission; other more detailed ones are also available in the Program list:</p> <ul style="list-style-type: none"> • PG000046-Publications • PG000218-Student Journals <p>Project for individual journals/issues that require standalone financial management</p>
Journal Editorships (faculty serving as editor in industry journal)	Project, Task	<p>One program for Journal Editorships</p> <ul style="list-style-type: none"> • PG000380-Journal Editorships-Editorial Support <p>Project for each arrangement</p>
Exhibitions	Summary in Org or Project Detail in Project or Task	<p>Program for summary of all</p> <ul style="list-style-type: none"> • PG000262-Exhibitions <p>Project for individual exhibitions</p>
Internal Service Provided (the service offering)	Varies – may be in a Project, Task or Org	<p>Program (please specify in your design document that it is an internal service)</p>
Administration activities	Project or Org	<p>There is a general Admin/Support program for each major mission. Please use these programs:</p> <ul style="list-style-type: none"> • Education – PG000030-Education – Leadership and Administration • Research – PG000034-Research – Leadership and Administration • Patient Care – PG000044-Clinical – Leadership and Administration

		<p>When there is unit admin that we are not going to break up into various functional programs (missions or lines of business), use one of the following programs:</p> <ul style="list-style-type: none"> • PG000051 – Business Office Operations • PG000401 – School and Unit Administration • PG000371 – Faculty Support Activities – Admin • PG000488 – Admin – Appointments and Promotions
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USE CASES: Yale’s Internally Designated Funding

Business Use Case	How it’s done Today	How it will be done in Workday
<p>Internal Funding Arrangements, including</p> <ul style="list-style-type: none"> • Start-up • Discretionary (R&T) • Research Supplement • Bridge Funding • Unfunded Research • Recruitment • Retention • etc. 	<p>Various combinations of Project, Task, Award, Org</p>	<p>Yale Designated</p> <ul style="list-style-type: none"> • See full list of Institutional values. • Each YD value can be used by multiple cost centers and with multiple Assignees. <p>The hierarchy for Yale Designated will be set up in COA to allow reporting by:</p> <ul style="list-style-type: none"> • origin/source of the funding • type of funding arrangement • purpose of funding arrangement
<p>Generally unrestricted funds</p> <p>Current use (SPPRO) accounts (other than Internal Funding Arrangements)</p> <p>Clinical funds</p>	<p>Awards including</p> <ul style="list-style-type: none"> • 0001xx • 0051xx • 0061xx 	<p>Yale Designated</p> <ul style="list-style-type: none"> • YD000001 - Unrestricted Operating

General Appropriations (GA Funding)	Award <ul style="list-style-type: none"> • 0001xx 	Yale Designated <ul style="list-style-type: none"> • In spring 2016, please use YD000001 • YD000002 - General Appropriations Central - Budgeted Program Support • YD000003 - General Appropriations Central - Approved Subsidy
Reserves	Project, Task, Award, Org	Any reserves for a given unit should use the following Yale Designated value. Assignee is optional and would relate to the responsible role such as ZZZ1003-Dean or ZZZ1004-Department Chair. <ul style="list-style-type: none"> • YD000220 - Unit Funded - General
Student Loans	Award	Yale Designated - the FDM team has done this conversion; units are not responsible for requesting values

USE CASES: Gifts

Business Use Case	How it's done Today	How it will be done in Workday
<p>Understanding the source of funds for gift and endowment vs. the use of those funds</p>	<p>Award + Project</p> <p>Appropriate – Award representing source of funds, one or more projects (sometimes multi-funded with more than one award) representing the activity.</p> <p>1:1 relationship between project and award – most common – removes the visibility to the activity where multiple activities are supported; removes visibility to activity when multiple “gift projects” must be combined to see a complete activity/program.</p> <p>One award combining multiple gifts with a desire for individual stewardship – project representing each individual gift and/or donor – funding source reporting is now happening in Project & activity/mission visibility is lost or moves to Org.</p> <p>Org grouping together Endowments and/or Gifts rather than using source groups to report</p>	<p>Gift represents the gift and includes donor information</p> <p>Activity/activities supported by the gift are Programs (and also sometimes Projects).</p> <p>1:1 relationships between Gift and Program/Project are much less common than in Oracle</p> <p>(ex: if the Jones gift and the Stone gift both fund the Instruction program, both would be used with the same program #; we would not have a program or project called “Jones gift” or “Stone gift”)</p>
<p>Report on all Gifts or Endowments</p>	<p>Source Group OR Award numbers</p> <p>Orgs OR Projects</p>	<p>Gifts – these can be grouped – further work in the Gifts work stream will define</p>

USE CASES: Research and Grants

Business Use Case	How it's done Today	How it will be done in Workday
<p>Research</p> <ul style="list-style-type: none"> - Extramurally Funded - Institutional / Discretionary Funding 	<p>Research Program = Project, Org Award, ET Award, Task</p>	<p>Program - general program listed below; other more detailed ones are available in the program list.</p> <ul style="list-style-type: none"> • PG000032 - Research <p>Use with funding component (Grant, Gift or Yale Designated) to indicate how that research is funded.</p>
<p>Research – Leadership and Administration</p>	<p>Project</p>	<p>Program - PG000034-Research-Leadership and Administration</p>
<p>Multiple PI's</p>	<p>Multiple projects Multiple tasks</p>	<p>One Workday award representing “notice of award” Multiple Grants associated with the award</p>
<p>Cost Sharing for Sponsored Awards</p>	<p>Sponsored projects linked to both operating and sponsored awards</p>	<p>One Workday award representing “notice of award” In process with Grants team – for P1, you will see multiple Grants associated with the award</p> <ul style="list-style-type: none"> • Minimum of one Grant for “direct charge” and • Minimum of one Grant for over-the-cap that is configured to also default either YD or Gift
<p>Over the NIH Cap</p>	<p>Sponsored projects linked to both operating and sponsored awards</p>	<p>One Workday award representing “notice of award” In process with Grants team – for P1, you will see multiple Grants associated with the award</p> <ul style="list-style-type: none"> • Minimum of one Grant for “direct charge” and • Minimum of one Grant for over-the-cap that is configured to also default either YD or Gift

USE CASES: Patient Care

Business Use Case	How it's done Today	How it will be done in Workday
Patient Care	Project (LOB), Task, Award, ET	<p>Program: PG000035 Clinical - Patient Care (If clinic site detail is required, use a more specific leaf-level COA Program)</p> <p>Assignee: Optional</p> <p>Yale Designated: YD000001-Unrestricted Operating</p>
Clinical contractual agreements (including affiliated hospital, etc.)	Oracle W-Awards Project, ET	<p>Program: PG000039 Clinical - Bridgeport Hospital Contracts PG000040 Clinical - Greenwich Hospital Contracts PG000041 Clinical - Other Affiliated Hospital Contracts</p> <p>Project: for individual contracts</p> <p>Yale Designated: YD000001-Unrestricted Operating</p>
YNHH Shared Services Support	Project, ET	<p>Program: PG000029 YNHH Resident/Fellow Admin and Support PG000036 YNHH PDDO Agreements PG000037 YNHH Provider-based Clinics PG000490 YNHH Clinical Program Support PG000499 YNHH - Clinical Initiative Funding - Variable PG000500 YNHH - Incentive Payments - Variable PG000501 YNHH - Chair/Chief Agreement - Fixed PG000502 YNHH - Clinical Coverage - Fixed PG000503 YNHH - Clinical Coverage - Variable PG000504 YNHH - Grant/Gift Funds - Fixed</p>

		PG000505 YNHH - Grant/Gift Funds - Variable PG000506 YNHH - Lab Agreements - Variable PG000507 YNHH - Medical Directors - Fixed PG000508 YNHH - Revenue Sharing - Variable PG000509 YNHH - Seed Funding - Fixed PG000510 YNHH - Space - Fixed Project: for individual agreements Yale Designated: YD000001-Unrestricted Operating
Clinical Billing Activities	Project	Program: PG000489 Clinical Billing Activities Yale Designated: YD000001-Unrestricted Operating
Clinical: Leadership and Administration	Project	Program: PG000044 Clinical - Leadership and Administration

USE CASES: Agencies and Investments

Business Use Case	How it's done Today	How it will be done in Workday
Agencies of Yale – use Yale’s A/P and/or receive ISP services	various	Yale Company: maintain agency as customer in ISP subsystem Agency (non-Yale) Company: Cost Center = one per Agency
Agencies of Yale – payroll involved (Yale pays employees & it is funded by/billed to an agency)	various	Yale Company (for payroll): Cost Center = summary “agency” for a Target/Budget Unit (not one per agency) Program = approx. Staffing to Agencies Agency (non-Yale) Company: Cost Center = one per Agency POV - Bill to Agency via Journal Dr. External expense – other services Cr. External revenue – services provided
Agencies of Yale – contracted services – no A/P, ISP or payroll involved	Various	Use A/R functionality and treat like any external customer of Yale. No standalone agency COA segments in Yale or Agency Companies.
Investments of Yale	Various	Eagle System = Investment Profile Non-Eagle (including hedges) = Project Hybrid = Investment Profile & Project

USE CASES: Buildings, Facilities, Software

Business Use Case	How it's done Today	How it will be done in Workday
Including or excluding my building costs for reporting	Building Orgs Operating Orgs for "Facilities" Org hierarchy to segregate	Each building is a Location Planning Unit has a distinct Facilities unit/dept – separate Facilities Cost Center within Planning Unit Otherwise – no separate Facilities Cost Center
Facilities project	Capital Project	Workday Capital Project – the Projects team has created
Software project	Operating Project or Capital Project or Combination of Operating & Capital Project	Workday Capital Project – the Projects team has created