Chart of Accounts

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ACTIVITY

Activity Code

Definition

The Activity Code identifies specific services or tasks being performed by one or more agencies or organizations of the State of Missouri to accomplish that entity's strategic objectives. The Activity Code may be used for:

Services

Activity-based cost analysis

CAFR reporting

Reporting of service efforts and accomplishments

Activities are defined statewide and may be used across organizational boundaries for tracking and reporting expenditures and revenue for specific activities. If an Activity defines

services for billing FHWA projects, the Activity must be defined as either reimbursable or non-reimbursable.

The usage of activities and the definition of the codes is determined by each agency.

Characteristics

The Activity Code is a four-digit alphanumeric code. Since Activity Codes are defined as a statewide code, the first character of Activity Code is reserved as a means to uniquely identify the agency to which that particular code belongs. The agency assigned values are presented in the Alpha Numeric Agency Identifier Listing. The remaining three characters of the code are determined by the agency. Some agencies may require multiple one-character Agency Codes to meet their needs. The associated roll up Codes for Activity are:

Activity Group

Activity Type

Activity Category

Activity Class

An Organization Code may infer an Activity Code if all charges and revenue by the organization can be classified to a single Activity.

Controls

Use of the Activity Code is optional, however, Agencies may initially decide to require the code on a Fund/Agency basis. The Fund Agency table controls whether the Activity is optional or required on budget and accounting transactions.

Maintenance

The Office of Administration is responsible for the assignment and maintenance the one character Agency Identifier and the Activity Codes. Please refer to the Policy and Procedures Guide, Chart of Accounts, Activity Section, Activity (ACT2) table for information on how requests for new codes and changes in existing codes are processed.

Related Tables

Activity Index (ACTV)

Activity (ACT2)

Activity Category (ACAT)

Activity Class (ACLS)

Activity Eligibility Exception (ACEX)

Activity Group (AGRP)

Activity Type (ATYP)

Fund Agency (FGY2)

AlphaNumeric Agency Identifier Listing

The following lists the identifiers that have been assigned to each agency for use as the first character of Function.

Agency Identifier	Agency
A	Legislature
B	Judiciary
C	Public Defender Commission
D	Governor
E	Lt. Governor
F	Secretary of State
G	State Auditor
H	State Treasurer
I	Attorney General
J	Office of Administration
K	Department of Agriculture
L	Department of Insurance
M	Department of Conservation
N	Department of Economic Development
O	Department of Elementary and Secondary Education
P	Department of Higher Education
Q	Department of Health

R	Department of Transportation
S	Department of Labor and Industrial Relations
T	Department of Mental Health
U	Department of Natural Resources
V	Department of Public Safety
W	Department of Revenue
X	Department of Social Services
Y	Department of Corrections
Z	Reserved for new agency
0	Statewide - Non Agency Specific
1	Department of Social Services
2	Department of Transportation
3-9	Reserved for Future Use

Activity Class

Definition

The Activity Class Code is a logical grouping of Activity Codes. The definition and specific groupings to be used are defined by each department.

Characteristics

The Activity Class Code is a four-digit alphanumeric code.

Controls

There are no controls defined by Activity Class.

Maintenance

The Office of Administration is responsible for the assignment and maintenance of Activity Class Codes. Please refer to the Policy and Procedures Guide, Chart of Accounts, Activity

Section, Activity Class (ACLS)table for information on how requests for new codes and changes in existing codes are processed.

Related Tables

Activity (ACT2)

Activity Class (ACLS)

Activity Category

Definition

The Activity Category Code is a logical grouping of Activity Codes. The definition and specific groupings to be used are defined by each department.

Characteristics

The Activity Category Code is a four-digit alphanumeric code.

Controls

There are no controls defined by Activity Category Code.

Maintenance

The Office of Administration is responsible for the assignment and maintenance of Activity Category Codes. Please refer to the Policy and Procedures Guide, Chart of Accounts, Activity Section, Activity Category (ACAT) table for information on how requests for new codes and changes in existing codes are processed.

Related Tables

Activity (ACT2)

Activity Category (ACAT)

Activity Type

Definition

The Activity Type Code is a logical grouping of Activity Category Codes. The definition and specific groupings to be used are defined by each department.

Characteristics

The Activity Type Code is a four-digit alphanumeric code.

Controls

There are no controls defined by Activity Type.

Maintenance

The Office of Administration is responsible for the assignment and maintenance of Activity Type Codes. Please refer to the Policy and Procedures Guide, Chart of Accounts, Activity Section, Activity Type (ATYP) table for information on how requests for new codes and changes in existing codes are processed.

Related Tables

Activity (ACT2)

Activity Type (ATYP)

Activity Group

Definition

The Activity Group Code is a grouping of Activity Type Codes. Currently, the Activity Group Code has not been defined but has been reserved for potential statewide use at a later date.

Characteristics

The Activity Group Code is a two-digit alphanumeric code.

Controls

There are no controls defined by Activity Group.

Maintenance

The Office of Administration is responsible for the assignment and maintenance of Activity Group Codes (if and when they are used). Please refer to the Policy and Procedures Guide, Chart of Accounts, Activity Section, Activity Group (AGRP) table for information on how requests for new codes and changes in existing codes are processed.

Related Tables

Activity (ACT2)

Activity Group (AGRP)

AGENCY

Agency Code

Definition

An Agency is the highest level of functional organization of Missouri State government as defined by the constitution recognized by the governor and/or state legislature. Agencies may also be defined to facilitate workflow and security on a statewide basis (e.g., Operating, Capital Improvements, Leasing).

Characteristics

Agency Code is a three-digit alphanumeric code and is a major element when setting up system security.

The associated roll up codes for Agency are:

Agency Class

Agency Category

Agency Type

Agency Group

Controls

Certain controls are defined by the Agency Code. Please refer to the Policy and Procedures Guide, Chart of Accounts, Agency Section, Agency (AGC2) table for a definition of the Agency, system controls.

Maintenance

The Office of Administration is responsible for the assignment and maintenance of Agency Codes. Please refer to the Policy and Procedures Guide, Chart of Accounts, Agency Section, Agency (AGC2) table for information on how requests for new codes and changes in existing codes are processed.

Related Tables

Agency (AGC2)

Agency Category (AGCT)

Agency Class (AGCL)

Agency Group (AGGP)

Agency Index (AGCY)

Agency Type (AGTP)

Agency Class

Definition

Agency Class is a logical grouping of Agencies. It is used to combine Operating costs for all agencies, Capital Improvement costs for all agencies, and Leasing costs for all agencies for statewide reporting.

Characteristics

Agency Class Code is a four-digit alphanumeric code.

Controls

There are no controls defined by Agency Class.

Maintenance

The Office of Administration is responsible for the assignment and maintenance of Agency Class Codes. Please refer to the Policy and Procedures Guide, Chart of Accounts, Agency Section, Agency Class (AGCL) table for information on how requests for new codes and changes in existing codes are processed.

Related Tables

Agency (AGC2)

Agency Class (AGCL)

Agency Category

Definition

Agency Category is a logical grouping of Agencies. It is used to combine Operating, Capital Improvements, and Leasing costs for Department/Agency wide reporting.

Characteristics

Agency Category Code is a four-digit alphanumeric code.

Controls

There are no controls defined by Agency Category.

Maintenance

The Office of Administration is responsible for the assignment and maintenance of Agency Category Codes. Please refer to the Policy and Procedures Guide, Chart of Accounts, Agency Section, Agency Category (AGCT) table for information on how requests for new codes and changes in existing codes are processed.

Related Tables

Agency (AGC2)

Agency Category (AGCT)

Agency Type

Definition

Agency Type is a logical grouping of Agencies. It is used to combine agencies into the three branches of Missouri State Government (i.e. Elected Officials, Judicial, and Executive Departments).

Characteristics

Agency Type Code is a four-digit alphanumeric code.

Controls

There are no controls defined by Agency Type.

Maintenance

The Office of Administration is responsible for the assignment and maintenance of Agency Type Codes. Please refer to the Policy and Procedures Guide, Chart of Accounts, Agency Section, Agency Type (AGTP) table for information on how requests for new codes and changes in existing codes are processed.

Related Tables

Agency (AGC2)

Agency Type (AGTP)

Agency Group

Definition

Agency Group is a logical grouping of Agencies. It is used to combine agency financial data to enable budget versus actual CAFR reporting.

Characteristics

Agency Group Code is a four-digit alphanumeric code.

Controls

There are no controls defined by Agency Group.

Maintenance

The Office of Administration is responsible for the assignment and maintenance of Agency Group Codes. Please refer to the Policy and Procedures Guide, Chart of Accounts, Agency Section, Agency Group (AGGP) table for information on how requests for new codes and changes in existing codes are processed.

Related Tables

Agency (AGC2)

Agency Group (AGGP)

APPROPRIATION

Appropriation Code

Definition

An Appropriation Code identifies the legal authorization granted by the State of Missouri General Assembly to make expenditures and incur obligations for specific purposes. Each Appropriation is identified with a specific Fund, multiple Funds, or Fund/Agency combination and is limited in amount and time it may be expended. No expenditures are made unless spending authority is granted by an appropriation.

Characteristics

Appropriation Code is a left-justified nine-digit alphanumeric code. The state will use four significant digits and five trailing spaces.

Controls

All Funds are set up with full appropriation control on the Fund (FUN2) table. Total expenditures can not exceed the appropriation amount.

Maintenance

The Office of Administration Division of Budget and Planning, is responsible for the assignment and maintenance of Appropriation Codes.

Related Tables

Appropriation Index (EAPP)

Appropriation Inquiry (EAP2)

BALANCE SHEET

Balance Sheet Account Code

Overview

Balance Sheet Accounts are used to identify detail classifications of assets, liabilities, reserves and equities within State of Missouri funds. There are three roll up levels associated with Balance Sheet Account:

Balance Sheet Group

Balance Sheet Category

Balance Sheet Class

These roll ups are used to combine the detail Balance Sheet Accounts into the groupings needed for annual financial reporting and meeting applicable legal reporting requirements. The roll up levels for each Balance Sheet Account is defined when each code is established. The following sections identify the specific data elements that are used by the State of Missouri for Balance Sheet Accounts.

Definition

Balance Sheet Account is a code that identifies specific asset, liability, reserve and equity accounts to be used by funds of the State of Missouri. These accounts enable the State&'s financial data to comply with:

Generally Accepted Accounting Principles (GAAP)

Comprehensive Annual Financial Reporting (CAFR)

Governmental Accounting and Financial Reporting (GAAFR)

Other applicable legal requirements

These accounts will provide summary data for transactions affecting the asset, liability, reserves or fund balance and for producing financial statements in accordance with GAAP.

Characteristics

A Balance Sheet Account Code is a four-digit alphanumeric code. These codes are assigned numeric values in the State of Missouri.

All Balance Sheet Accounts must have an Account Type assigned. Account Types are used to identify if the account is an asset, liability, reserve or equity. The Balance Sheet Accounts are established and maintained on the Balance Sheet Account (BAC2) Table.

Controls

There are certain controls established in SAM II that are specific to Balance Sheet Accounts. These controls are used to identify the Balance Sheet Account:

If it is a system control account (and cannot be updated directly);

If it is a cash account;

The Account Type it is associated with.

Refer to the Policies and Procedures, System Administration SAM II-General Accounting Controls and Options-System, Special Accounts (SPEC) for the control option settings.

Maintenance

The Office of Administration is responsible for the assignment and maintenance of Balance Sheet Account Codes. Please refer to the Policy and Procedures Guide, Chart of Accounts, Balance Sheet Section, Balance Sheet Accounts (BAC2) table for information on how requests for new codes and changes in existing codes are processed.

Related Tables

Balance Sheet Account Index (BACC)

Balance Sheet Account (BAC2)

Balance Sheet Group (BGRP)

Balance Sheet Category (BCAT)

Balance Sheet Class (BCLS)

Account Type (ACCT)

Balance Sheet Class

Definition

A Balance Sheet Class is used for grouping or summarization of the detail Balance Sheet Accounts for CAFR and other reporting. The Balance Sheet Class Code is the first or lowest level used for grouping of the Balance Sheet Account Codes.

Balance Sheet Class has not been defined for use at this time.

Characteristics

A Balance Sheet Class Code is a three-digit alphanumeric code. These codes may be assigned alphanumeric values in the State of Missouri.

Controls

There are no controls defined by Balance Sheet Class.

Maintenance

The Balance Sheet Class Codes are assigned and maintained on the Balance Sheet Class (BCLS) table. The Office of Administration is responsible for the assignment and maintenance of Balance Sheet Class Codes. Please refer to the Policy and Procedures Guide, Chart of Accounts, Balance Sheet Section, Balance Sheet Class (BCLS) table for information on how requests for new codes and changes in existing codes are processed.

Related Tables

Balance Sheet Account (BAC2)

Balance Sheet Class (BCLS)

Balance Sheet Category

Definition

Balance Sheet Category is the second or intermediate level available for grouping or summarization of the detail Balance Sheet Accounts for CAFR and other reporting.

Characteristics

A Balance Sheet Category Code is a two-digit alphanumeric code. The Balance Sheet Category Codes are assigned and maintained on the Balance Sheet Category table.

Controls

There are no controls defined by Balance Sheet Category.

Maintenance

The Office of Administration is responsible for the assignment and maintenance of Balance Sheet Category Codes. Please refer to the Policy and Procedures Guide, Chart of Accounts, Balance Sheet Section, Balance Sheet Category (BCAT) table for information on how requests for new codes and changes in existing codes are processed.

Related Tables

Balance Sheet Account (BAC2)

Balance Sheet Category (BCAT)

Balance Sheet Group

Definition

Balance Sheet Group is the highest level available for grouping or summarization of the detail Balance Sheet Accounts for CAFR and other reporting. A Balance Sheet Group is a logical grouping of Balance Sheet Category Codes. Balance Sheet Group has been defined as the combined level of reporting for CAFR reporting.

Characteristics

A Balance Sheet Group Code is a two-digit alphanumeric code. These codes have been assigned alphanumeric values in the State of Missouri.

Controls

There are no controls defined by Balance Sheet Group. The Balance Sheet Group Codes are assigned and maintained on the Balance Sheet Category (BGRP) table.

Maintenance

The Office of Administration is responsible for the assignment and maintenance of Balance Sheet Group Codes. Please refer to the Policy and Procedures Guide, Chart of Accounts, Balance Sheet Section, Balance Sheet Group (BGRP) table for information on how requests for new codes and changes in existing codes are processed.

Related Tables

Balance Sheet Account (BAC2)

Balance Sheet Group (BGRP)

Account Type

Definition

Account Type defines various codes that are used during processing to provide a general classification of accounting transactions. Every transaction has an Account Type associated with it. These Account Types can identify Balance Sheet Accounts, Expenditures, Expense and Revenue Transactions, Budget Entries and subsystem transactions. The system uses the Account Type to obtain and maintain consistent updating and reporting from the financial system.

Characteristics

Account Type Code is a two-digit code that is predefined. The Account Type is printed on detailed transaction listing reports and can serve as a transaction description for the users.

Controls

It provides global control on how SAM II processes transactions.

Maintenance

The values of these codes are fixed in the system and must not be changed.

Related Tables

Balance Sheet Accounts (BAC2)

Account Type (ACCT)

BANK ACCOUNT

Bank Account Code

Definition

A Bank Account Code identifies the bank account maintained by the State of Missouri to which cash transactions are charged. It can refer to both depository and checking accounts.

Characteristics

Bank Account Code is a two-digit alphanumeric code. Bank Account Codes are assigned alphanumeric values for the State of Missouri. Bank Account Codes infer the associated cash account.

Main Bank Account Codes are numeric and begin with a zero (0) or a one (1)

Trust Account Codes are alphanumeric and begin with a nine (9) and are followed by an alpha character

Collection Account Codes are alpha and begin with AA

Controls

There are no controls defined by Bank Account Code.

Maintenance

The Office of Administration, Division of Accounting and the State Treasurer, is responsible for the assignment and maintenance of Bank Account Codes. Please refer to the Policy and Procedures Guide, Chart of Accounts, Balance Sheet Account Section, Bank Account (BANK) table for information on how codes are added or changed.

Bank Account Codes are normally added, changed and deleted in the bank contracts negotiated every four years by the State Treasurer.

Related Tables

Bank Account (BANK)

Fund Table (FUN2)

FUNCTION

Function Code

Definition

Function Codes provide agencies a method to subdivide revenues and expenditures into meaningful groups specific to their agency.

Characteristics

Function Code is a four-digit alphanumeric code.

Function Codes are assigned statewide and may be used across organizational boundaries. Since Function Codes are defined statewide, the first character of the Function Code is reserved as a means to uniquely identify the agency to which that particular code belongs. The agency assigned values are presented in the Alpha Numeric Agency Identifier Listing. The remaining three characters of the code are determined by the agency. Some agencies may require multiple one-character Agency Codes to meet their needs.

SAM II allows an Organization Code to infer a Function Code if all charges to the organization may be classified by a single Function.

Controls

Use of the Function Code is optional; however, Agencies may initially decide to require the code on a Fund/Agency basis. The Fund Agency (FGY2) table controls whether the Function is optional or required on budget and accounting transactions.

Maintenance

The Office of Administration is responsible for the assignment and maintenance of Function Codes. Please refer to the Policy and Procedures Guide, Chart of Accounts,

Function Section, Function Code (FUNC) table for information on how requests for new codes and changes in existing codes are processed.

Related Tables

Function Code (FUNC)

Function Class (FCCL)

Function Category (FCCA)

Function Type (FCTP)

Function Group (FCGR)

Fund Agency (FGY2)

Function Class

Definition

The Function Class Code is a grouping of Function Codes.

Characteristics

The Function Class Code is a four-digit alphanumeric code.

Controls

There are no controls defined by Function Class.

Maintenance

The Office of Administration is responsible for the assignment and maintenance of Function Class Codes. Please refer to the Policy and Procedures guide, Chart of Accounts, Function Section, Function Class (FCCL) table for information on how requests for new codes and changes in existing codes are processed.

Related Tables

Function Code (FUNC)

Function Class (FCCL)

Function Category

Definition

The Function Category Code is a logical grouping of Function Class Codes

Characteristics

The Function Category Code is a four-digit alphanumeric code.

Controls

There are no controls defined by Function Category.

Maintenance

The Office of Administration is responsible for the assignment and maintenance of Function Category Codes. Please refer to the Policy and Procedures Guide, Chart of Accounts, Function Section, Function Category (FCCA) table for information on how requests for new codes and changes in existing codes are processed.

Related Tables

Function Code (FUNC)

Function Category (FCCA)

Function Type

Definition

The Function Type Code is a grouping of Function Category Codes.

Characteristics

The Function Type Code is a four-digit alphanumeric code.

Controls

There are no controls defined by Function Type.

Maintenance

The Office of Administration is responsible for the assignment and maintenance of Function Type Codes. Please refer to the Policy and Procedures Guide, Chart of Accounts, Function Section, Function Type (FCTP) table for information on how requests for new codes and changes in existing codes are processed.

Related Tables

Function Code (FUNC)

Function Type (FCTP)

Function Group

Definition

The Function Group Code is a grouping of Function Codes. Function Groups are currently defined in accordance with the "Show Me Results" initiative. In addition, groups are defined for "Other Strategic Plans" and "Other Non-Strategic Plans", which collect all Function Codes relating to goals of government that are not yet included in the "Show Me Results" initiative. The Function Group is reserved for other statewide usage not yet defined.

Characteristics

The Function Group Code is a two-digit alphanumeric code.

Controls

There are no controls defined by Function Group.

Maintenance

The Office of Administration is responsible for the assignment and maintenance of Function Group Codes. Please refer to the Policy and Procedures Guide, Chart of Accounts, Function Section, Function Group (FCGR) table for information on how requests for new codes and changes in existing codes are processed.

Related Tables

Function Code (FUNC)

Function Group (FCGR)

FUND

Fund Code

Definition

A Fund is an independent fiscal and accounting entity with a self-balancing set of accounts which:

Record cash and/or other financial resources

Record related liabilities and residual equities or balances and changes therein

Are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations

Funds provide the method of separately accounting for resources used and obligations created in carrying out the activities of the State of Missouri. A Fund is created and an accounting code assigned if:

Mandated by the statutory requirements of the State of Missouri legislature

Required by Generally Accepted Accounting Principles

In some cases it is needed for administrative ease in processing

Needed so as to comply with GAAFR and CAFR reporting requirements

Characteristics

Fund Code is a four-digit alphanumeric code. Fund Codes are initially assigned only numeric values in the State of Missouri.

Every Fund Code in the State of Missouri is hierarchically related to a Fund Type (FTYP) and a Fund Group (FDGP). Fund Codes may be associated with a roll up to a Fund Category (FCAT) and/or a Fund Class (FCLS).

Controls

Certain controls are defined by Fund Code and apply to all Fund Codes created by the State of Missouri.

Refer to the Policy and Procedures Guide, Chart of Accounts, Fund Section, Fund (FUN2) table for a definition of the Fund associated controls.

Refer to the Fund Agency (FGY2) table for additional control definitions that may apply.

Control Option	Setting	Explanation
Expense Budget	Presence	A budget line with the same accounting distribution that is coded on the expenditure transaction must exist for the expenditure transaction to be processed.
Revenue Budget	Presence	A budget line with the same codes as the revenue being recognized must exist for the revenue transaction to be processed.
Appropriation	Full	Total obligations charged against the unit of appropriation cannot exceed the budgeted authority.
Allotment	Cumulative	Leftover unobligated amounts can be used in a future allotment period.
Cash Edit	Edited on Expenditure	Fund cash balance is edited on expenditure (check issue) transactions.

Maintenance

The Office of Administration is responsible for the assignment and maintenance of Fund Codes. Please refer to the Policy and Procedures Guide, Chart of Accounts, Fund Section, Fund (FUN2) Section for information on how requests for new codes and changes to existing codes are processed.

Fund Codes are not deleted for any fiscal year when there has been any accounting activity for the year nor are they changed across years.

Related Tables

Fund (FUN2)

Fund Index (FUND)

Fund Agency (FGY2)

Fund Agency Index (FAGY)

Fund Category (FCAT)

Fund Class (FCLS)

Fund Group (FDGP)

Fund Type (FTYP)

Fund Agency

Definition

Fund Agency defines all the Fund/Agency combinations that are valid in the system. It establishes a link between a Fund and an Agency providing the ability to specify various budget options/controls for each combination.

Characteristics

Fund Agency Codes are the combination of a four-digit alphanumeric Fund Code and a three-digit alphanumeric Agency Code.

Controls

The Fund/Agency table identifies certain controls that are established for each Fund/Agency combination relating to control options for Organization, Activities, Functions, and Federal Aid. For more information on the usage of the control options, refer to the System Administration Manual, and the Fund Agency (FGY2) section of the Policies and Procedures Manual.

Maintenance

The Office of Administration is responsible for the assignment and maintenance of Fund Agency Codes. Please refer to the Policy and Procedures Guide, Chart of Accounts, Fund Agency (FGY2) section for information on how requests for new codes and changes to existing codes are processed.

Control options should not be changed for existing lines during the fiscal year.

Related Tables

Fund Agency (FGY2)

Fund Agency Index (FAGY)

Agency (AGC2)

Agency Index (AGCY)

Fund (FUN2)

Fund Index (FUND)

Fund Class

Definition

A Fund Class is a logical grouping of Fund Codes into State and Non State funds.

Characteristics

The Fund Class Code is a three-digit alphanumeric code, only one digit is being used by the State of Missouri.

Controls

System Controls do not apply for Fund Class

Maintenance

The Office of Administration is responsible for the assignment and maintenance of Fund Codes. Please refer to the Policy and Procedures Guide, Chart of Accounts, Fund Section, Fund Class (FCLS) Table for information on how requests for new codes and changes in existing codes are processed.

Related Tables

Fund (FUN2)

Fund Class (FCLS)

Fund Category

Definition

A Fund Category is a logical grouping of Funds used to assist in CAFR Reporting.

Characteristics

The Fund Category Code is a two-digit alphanumeric code.>

Controls

There are no controls defined for Fund Category.

Maintenance

The Office of Administration is responsible for the assignment and maintenance of Fund Codes. Please refer to the Policy and Procedures Guide, Chart of Accounts, Fund Section, Fund Category (FCAT) table for information on how requests for new codes and changes in existing codes are processed.

Related Tables

Fund (FUN2)

Fund Category (FCAT)

Fund Type

Definition

A Fund Type is logical grouping into which funds are classified in governmental accounting for CAFR reporting. Fund Types are defined to correspond to the Fund Types recommended in GAAFR, and are required for the production of some financial statements (the F series of reports).

This classification provides the State of Missouri an overall structure for grouping similar fund information for financial reporting.

Characteristics

The Fund Type Code is a one-digit alphanumeric code.

Controls

There are no controls defined by Fund Type.

Maintenance

Fund Types are defined for CAFR and normally do not require changes. The Office of Administration is responsible for the assignment and maintenance of Fund Codes. Please

refer to the Policy and Procedures Guide, Chart of Accounts, Fund Section, Fund Type (FTYP) table for information on how requests for new codes and changes in existing codes are processed.

Related Tables

Fund (FUN2)

Fund Type (FTYP)

Fund Group

Definition

A Fund Group is a logical grouping of funds that reflects a government's governmental, proprietary, and fiduciary activities. Fund Groups in SAM II are defined to comply with GAAFR and CAFR reporting requirements.

This classification provides the State of Missouri an overall structure for grouping similar fund information for financial reporting.

Characteristics

The Fund Group Code is a one-digit alphanumeric code.

Controls

There are no controls defined by Fund Group.

Maintenance

Fund Groups are defined for CAFR reporting and normally do not require changes. The Office of Administration is responsible for the assignment and maintenance of Fund Codes. Please refer to the Policy and Procedures Guide, Chart of Accounts, Fund Section, Fund Group (FDGP) for information on how requests for new codes and changes in existing codes are processed.

Related Tables

Fund (FUN2)

Fund Group (FDGP)

JOB

Job Number Code

Definition

The Job Number Code is used to track expenditures and/or revenue for a unique task that is performed by an entity within the state. Use of a Job Number and the Job Cost Billing component of SAMII can be used for billing internal or external "customers" for costs incurred on each Job. *If the task is complicated and requires additional breakdown or if the task is for billing the Federal Highway Administration (FHWA), then a Project Number code should be established.* Jobs can be used in conjunction with a Project Number to provide an additional level of detail for tracking expenditures and revenue.

Job Numbers are a statewide code and may be used across organizational boundaries to provide a total picture of the costs or revenue activity related to the job.

Characteristics

The Job Number is an eight-digit alphanumeric code. Since Job Numbers are a statewide code, the first character of Job Number is reserved as a means to uniquely identify the agency to which that particular Job Number belongs. The remaining seven characters of the code are determined by the agency. Some agencies may require multiple one-character Agency Codes to meet their needs. Job Numbers are established through Job Control (JB) documents. The 'Alphanumeric Agency Identifier Listing' is presented later in this section and contains the identifier codes assigned to each agency.

Controls

There are no controls defined for Job Number. The Fund Agency table contains the Job/Project precedence indicator used for system editing.

Maintenance

The Office of Administration is responsible for the assignment and maintenance of the one-character Agency Identifier used in the first position of the Job Number. The agency assigned values are presented in the Alpha Numeric Agency Identifier Listing. Please refer to Policy and Procedures Guide, Chart of Accounts, Job Section for information on how requests for adds and changes in Job Numbers and Agency Identifier codes are processed.

Related Tables

Job Inquiry 1 of 2 (JOB2)

Job Inquiry 2 of 2 (JOB3)

Job Index (JOBT)

Job Organization (JORG)

Fund Agency (FGY2)

Alphanumeric Agency Identifier Listing

The following lists the identifiers that have been assigned to each agency for use as the first character of Job Number.

Agency Identifier	Agency
A	Legislature
B	Judiciary
C	Public Defender Commission
D	Governor
E	Lt. Governor
F	Secretary of State
G	State Auditor
H	State Treasurer
I	Attorney General
J	Office of Administration
K	Department of Agriculture
L	Department of Insurance
M	Department of Conservation
N	Department of Economic Development
O	Department of Elementary and Secondary Education

P	Department of Higher Education
Q	Department of Health
R	Department of Transportation
S	Department of Labor and Industrial Relations
T	Department of Mental Health
U	Department of Natural Resources
V	Department of Public Safety
W	Department of Revenue
X	Department of Social Services
Y	Department of Corrections
Z	Reserved for new agency
0	Statewide - Non Agency Specific
1	Department of Social Services
2	Department of Transportation
3-9	Reserved for Future Use

OBJECT

Object Code

Definition

The Object Code describes the nature of the product or service being purchased or that is intended for purchase.

Characteristics

Object Code is a four-digit alphanumeric code. Initially, Object Codes are assigned only numeric values in the State of Missouri.

The associated roll up structure for Object Code is:

Sub-Object

Object Class

Object Category

Object Type

Object Group

Object Code must be entered on accounting transactions. Sub-Object is not required but may be entered on transactions.

Controls

Certain controls are defined by the Object Code. Expense Budget Controls allow for Sub-Objects. See the Chart of Accounts, Policies and Procedures, Object Code Structure Section.

Control Option	Setting	Explanation
1099 Type of Return	Depends on Object Code	Optional, enter "A" for 1099-miscellanceous.
1099 Type of Income	Depends on Object Code	Enter income type of the Object if expenses are reportable under IRS standards for 1099 reporting.
Eligible for Reimbursement	Depends on Object Code	Conditional; required if the Project Billing Subsystem is installed.
Related to Payroll	"Y" if Payroll-Related	System does not permit requisitions and purchase orders with payroll Object Codes.
Operating or Non-Operating	Depends on Object Code	The indicator for operating or non-operating is determined for each Object Code.

Maintenance

The Office of Administration is the responsible for the assignment and maintenance Object Codes. Please refer to the Chart of Accounts Coding Policies and Procedures, Object Code Structure Section for information on how requests for new codes and changes in existing codes are processed.

Related Tables

Object (OBJ2)

Object Index (OBJT)

Sub-Object (SOBJ)

Object Class (OCLS)

Object Category (OCAT)

Object Type (OTYP)

Object Group (OGRP)

Sub-Object Code

Definition

The Sub-Object Code is a more detailed classification of the product or service being purchased or intended to be purchased. Sub-Object Codes are defined for a specific Object Code. Sub-Object Codes are statewide codes.

Characteristics

Sub-Object Code is an optional two-digit alphanumeric code.

Controls

There are no controls defined by Sub-Object Code.

Maintenance

The Office of Administration is responsible for the assignment and maintenance of Sub-Object Codes that are requested by agencies. Please refer to the Chart of Accounts Coding Policies and Procedures, Sub-Object (SOBJ) table for information on how requests for new codes and changes in existing codes are processed.

Related Tables

Object (OBJ2)

Sub-Object (SOBJ)

Budget Object Class

Definition

Budget Object Class is the logical grouping of Object Codes that are used for the Expense Budget. The agencies budget by Budget Object Class, rather than by detail Object. It combines similar Object Codes for the Expense Budget. The Object Class is equivalent in usage to the SAM Budget Sub-Class.

Characteristics

Budget Object Class is a three-digit alphanumeric code. Budget Object Class Codes are initially assigned only numeric values in the State of Missouri.

Controls

Object Codes, when established, have to be assigned to a Budget Object Class.

Maintenance

The Office of Administration is responsible for the assignment and maintenance of Budget Object Class Codes. Please refer to the Chart of Accounts Coding Policies and Procedures, Budget Object Class (BOBC) for information on how requests for new codes and changes in existing codes are processed.

Related Tables

Object (OBJ2)

Budget Object Class (BOBC)

Object Class

Definition

Object Class is a logical grouping of Object Codes. It combines Object Codes to make reports more meaningful and to summarize data for the State of Missouri. Object Class is used in Grant and Project Budgeting.

Characteristics

Object Class is a three-digit alphanumeric code. Object Class Codes are initially assigned only numeric values in the State of Missouri.

Controls

There are no controls defined by Object Class.

Maintenance

The Office of Administration is responsible for the assignment and maintenance of Object Class Codes. Please refer to the Chart of Accounts Coding Policies and Procedures, Object Class (OCLS) table for information on how requests for new codes and changes in existing codes are processed.

Related Tables

Object (OBJ2)

Object Class (OCLS)

Object Category

Definition

Object Category is a logical grouping of Object Classes. It combines Object Classes to make reports more meaningful and to summarize data for the State of Missouri. Although Object Category is similar to Budget Object Class, Object Category cannot be used on Expense Budget lines.

Characteristics

Object Category is a two-digit alphanumeric code.

Controls

There are no controls defined by Object Category.

Maintenance

The Office of Administration is responsible for the assignment and maintenance of Object Category Codes. Please refer to the Chart of Accounts Coding Policies and

Procedures, Object Category (OCAT) table for information on how requests for new codes and changes in existing codes are processed.

Related Tables

Object (OBJ2)

Object Category (OCAT)

Object Type

Definition

Object Type is a logical grouping of Object Categories. It combines Object Categories to make reports more meaningful and to summarize data for the State of Missouri. Currently, a use for this code has not been defined.

Characteristics

Object Type is a two-digit alphanumeric code.

Controls

There are no controls defined by Object Type.

Maintenance

The Office of Administration is responsible for the assignment and maintenance of Object Type Codes. Please refer to the Chart of Accounts Coding Policies and Procedures, Object Type (OTYP) table for information on how requests for new codes and changes in existing codes are processed.

Related Tables

Object (OBJ2)

Object Type (OTYP)

Object Group

Definition

Object Group is a logical grouping of Object Types. It combines Object Types to make reports more meaningful and to summarize data for the State of Missouri. Five Object Code Groups have been identified:

Personal Service

Expense & Equipment

Capital Improvements

Program Specific

Refunds

Characteristics

Object Group is a two-digit alphanumeric code.

Controls

There are no controls defined by Object Group.

Maintenance

The Office of Administration is responsible for the assignment and maintenance of Object Group Codes. Please refer to the Chart of Accounts Coding Policies and Procedures, Object Group (OGCL) table& for information on how requests for new codes and changes in existing codes are processed.

Related Tables

Object (OBJ2)

Object Group (OGRP)

ORGANIZATION

Organization Code

Definition

An organization is an operational entity within an agency that is recognized and defined by the agency management. They represent a breakdown of the agency that fulfills the following roles:

Financial

Human resources

Management

Security

Organization Codes are recorded on all expenditures and all revenues.

Characteristics

Organization Code is a four-digit alphanumeric code and may be replicated between agencies.

The organization hierarchy is directly below the agency level in the SAM II Financial accounting structure. Within a set of organizations reporting to a single agency, the organizations can be structured into a reporting or functional hierarchy of up to twelve reporting levels. This hierarchy is used for Budgeting and Reporting. Coding is done at the lowest level of the hierarchy that data is to be captured.

Controls

SAM II allows certain codes (Fund, Activity, Function, and Project) to be directly inferred from a coded organization.

Control Option	**Explanation**
Job # Required on Spending	If using Job Costing Subsystem this determines if Job Number is required on expenditure transactions.
Sub-Organization Required on Spending	Establishes whether the Sub-Organization Code is required as part of the accounting distribution by organization and for expenditure transaction.
Job # Required on Revenue	If using Job Costing Subsystem this determines if Job Number is required for revenue transactions.

Sub-Organization Required on Revenue	Establishes whether the Sub-Organization Code is required as part of the accounting distribution by organization for revenue transactions.
Inventory Organization	This option indicates whether the Organization is an inventory (warehouse) organization in the Inventory Control Subsystem.
Special Organization Approvals	Select if Organization has its own approval requirements that override the default approvals established for each document type.
Special Organization Approvals	Select if Organization has its own approval requirements that override the default approvals established for each document type.

Maintenance

The Office of Administration is responsible for the assignment and maintenance of Organization Codes. Please refer to the Policy and Procedures Guide, Chart of Accounts, Organization Section, Organization (ORG2) table for information on how requests for new codes and changes in existing codes are processed.

Related Tables

Organization (ORG2)

Sub-Organization (SORG)

Organization Index (ORGN)

Fund Agency (FGY2)

Sub-Organization Code

Definition

Sub-Organization is a sub-operational entity within an organization. Each organization can be assigned one or more Sub-Organizations. Budgets cannot be established at the Sub-Organization level although accounting transactions can be recorded at the Sub-Organization level.

Characteristics

Sub-Organization Code is a two-digit alphanumeric code. Code values may be replicated between organizations with a different meaning from one organization to another.

Controls

There are no controls defined by Sub-Organization.

Maintenance

The Office of Administration is responsible for the assignment and maintenance of Sub-Organization Codes as requested by agencies. Please refer to the Policy and Procedures Guide, Chart of Accounts, Organization Section, Sub-Organization (SORG) table for information on how requests for new codes and changes in existing codes are processed.

Related Tables

Organization (ORG2)

Sub-Organization (SORG)

PROJECT

Project Number

Definition

The Project Number Code is used to track expenditures and revenues for a variety of related tasks, such as:

Construction of a new building

Development of a new information system

Construction of a new road or bridge

Project Number Codes defined within an agency and are divided into projects, Sub-projects and phases, providing multiple levels of information details. In addition, Project Numbers also provide budget control at the project budget level. *Project Number Codes must be used for billing the Federal Highway Administration (FHWA) for approved transportation projects*.

Characteristics

The usage and definition of Projects is determined by each individual agency.

Project Number is defined as an eight-digit alphanumeric code, which is made up of three hierarchical codes. In order, from summary to detail, they are:

Project - five digits

Sub-Project (Budget Line) - two digits

Phase (Statewide) - one-digit

Project Numbers may be defined across organizational boundaries using the *Entity-Wide Project Number*, to provide a total accumulation of the activity related to the project if more than one department is charging to the project.

Project Numbers are entered on SAM II accounting transactions (in the "Job Number" field). Entry of the Project Number will subject the transaction to Project validation, which may include budget and funds availability. Acceptance of the transaction will update the Project ledgers and the Project Inquiry tables. The tables are used for online viewing of current balances.

Controls

Project Budgets may be defined by phase within Sub-project. Agencies can establish budget control for each phase that rejects expenditures or encumbrances that exceed the available budget balance.

Maintenance

Agencies are responsible for the assignment and maintenance of Project Number Codes. Please refer to the Policies and Procedures Guide, Project Accounting Section for information on how projects are added or changed.

Related Tables

Project Summary Inquiry (PSUM)

Project Fiscal Year Inquiry (PFYT)

Project Budget Line 1 of 2 (PRBL)

Project Budget Line 2 of 2 (PRB2)

Project Billing Parameter (PBPT)

Project Funding Source Inquiry (PFST)

Project Participation Invoice Cycle (PPIC)

Project Phase (PRPH)

Project Status Code (PRST)

Entity-Wide Project Inquiry (ENPR)

Project Number Code Listing

Agencies will assign their own Project Numbers as required.

Project Phase Code

Definition

The Project Phase Code is used to identify the phases within a Sub-project and project, and is single code identifier that is assigned and used statewide. Project Phase Codes are a key element for FHWA reporting. The following lists the Project Phase Codes.

Project Phase Code Listing

Phase	Description
B	BID PROCESS
C	CONSTRUCTION
D	DESIGN
E	CONSTRUCTION ENGINEERING
F	FURNISHING AND EQUIPPING
G	SITE PREPARATION
I	INSTALLATION
L	LAND ACQUISITION
M	PROGRAMMING
P	PRELIMINARY ENGINEERING

R	RIGHT OF WAY
S	STUDY
Z	MISCELLANEOUS
0	Non Agency Specific
1	PHASE 1
2	PHASE 2
3	PHASE 3
4	PHASE 4
5	PHASE 5
6	PHASE 6
7	PHASE 7
8	PHASE 8
9	PHASE 9

Maintenance

The Office of Administration is responsible for the assignment and maintenance of Project Phase Codes. Please refer to the Policies and Procedures Guide, Projects Section, Project Phase Code table for information on how projects are added or changed.

Project Status Code

Definition

The Project Status Code (PRST) table contains valid codes used to define the status of the overall project. Two of the typical codes are Active and Closed. The project status code is composed of one alphanumeric character. An on-going project should have a status of A (for Active) while a closed project should have a status of C (for Closed). Project status codes are defined statewide. The description field is thirty characters in length and it

describes the status code. Agencies must choose status values from the project status code listing.

Please refer to the Policies and Procedures Guide, Projects Section, Project Phase Code table for information on Project Status Code (PRST)addition, modification and deletion.

Status	Description
A	Active
C	Closed
D	Delayed
F	Finished
H	Hold
I	Inactive
K	Contractor Claims
P	Pending Contracts
R	Restricted
W	Warranty

REPORTING CATEGORY

Reporting Category Code

Definition

The Reporting Category is an agency-specific code that has multiple uses as a cost accounting element. The Reporting Category is used in SAM II to capture information that SAM captured in the project, grant, cost center, and program code elements.

There are three primary uses for the Reporting Category:

Federal grants

Non-federal grants

Cost Allocation pools

It is not required that Reporting Categories be used consistently within an agency, nor that multiple agencies use the code in the same manner.

Federal Grants

The Reporting Category identifies the grantor's reporting classification for grants awarded to the state from federal agencies. During the code definition process, Reporting Categories are created to replicate the grantor reporting requirements stipulated in the grant award. Additionally, reporting Categories may be used as budgeting components to restrict spending within a federal grant.

Non-Federal Grants

Reporting Categories may be used for tracking of awards received from sources other than the federal government. Using the Federal Aid functionality allows the roll-up reporting and detail budgeting capabilities to support the management and tracking of non-federal awards. Reporting Categories may also be used as stand alone elements, without the Federal Aid tables and transactions. If used as an individual element, the Reporting Category represents the entire grant - no reporting hierarchy is used and no additional budgetary control is defined.

Cost Allocation Pools

If an agency uses Cost Allocation to distribute costs across multiple grants or programs, the accrued costs must be stored in a "pool" until the Cost Allocation process runs. Reporting Categories are the optimal element to use to define cost pools, because the re-classification is often to another Reporting Category that represents the federal grant to receive the allocated costs. *It is recommended that all cost pools be defined as part of a single Federal Aid Number per agency*. Using a single Federal Aid Number simplifies reporting, and allows the pooled costs to be easily distinguished and excluded from other reporting.

Characteristics

Reporting Category is a four-digit alphanumeric code that can function as either an individual Chart of Accounts element or as the detailed breakout of the Federal Aid Number (grant) hierarchy. If used as an individual element, there is no hierarchy for the Reporting Category. If the Reporting Category is used for grants, the hierarchy is as follows (from detailed to summary):

Reporting Category

Federal Aid Number

Major Federal Aid Number

Government Wide Number

The relationships between Reporting Category and Federal Aid Number can be many-to-many. Unlike other hierarchical relationships, each Reporting Category could possibly "roll up" to more than one Federal Aid Number, depending on the settings of the Federal Aid Inference Table (FAIT).

Controls

When used in conjunction with the Federal Aid subsystem, line item budgets may be defined by Reporting Category. The use of budgets as a "hard" edit is an optional step that is defined individually for each Reporting Category.

Maintenance

Agencies are responsible for the assignment and maintenance of Reporting Category Codes. Please refer to the Policy and Procedures Guide, Grants section, Reporting Category (RPTG) table for information on how to add or change codes.

Related Tables

Reporting Category (RPTG)

Federal Aid Inference (FAIT)

Federal Aid Fiscal Year Inquiry (FFFY)

Federal Aid Budget Line (FBLT)

Agency Federal Aid Inquiry (AGFA)

Agency Federal Aid Inquiry (AGF2)

Government-Wide Federal Aid Inquiry (GVFA)

Report Category Code Listing

Reporting Category Codes are not published in this Manual. These are only available online in the SAM II system.

REVENUE SOURCE

Revenue Source Code

Definition

A Revenue Source is used to identify the nature of income or receipts collected or received by an agency for deposit in the State Treasury, or when revenue is recorded and recognized when a receivable is established. The type of revenue collected by state agencies is authorized by State Statute. The Revenue Source Code defines the specific type of revenue and will appear on the revenue budget and on revenue transactions.

Characteristics

The Revenue Source Code is a four-digit alphanumeric code. Revenue Source Codes are assigned numeric values for the State of Missouri.

The Revenue Source Code is the recording level for transactions. The associated roll ups for Revenue Source are:

Revenue Class

Revenue Category

Revenue Type

Revenue Group

A Revenue Source Code can be further broken down by use of a Sub-Revenue Source

Controls

The following list indicates the applicable controls for Revenue Source:

The Sub-Revenue Source can be required for revenue transactions.

The indicator for operating or non-operating must be determined for each Revenue Source Code.

The Offset Billed Receivable Account can be defined.

Maintenance

The Office of Administration is responsible for the assignment and maintenance of the Revenue Source Codes based upon agency requests. Please refer to the Policy and

Procedures Guide, Chart of Accounts, Revenue Source Section, Revenue Source (RSR2) table for information on how requests for new codes and changes in existing codes are processed.

Related Tables

Revenue Source Index (RSRC)

Revenue Source (RSR2)

Sub-Revenue Source (SREV)

Revenue Source Class (RCLS)

Revenue Source Category (RCAT)

Revenue Source Type (RTYP)

Revenue Source Group (RGRP)

Sub-Revenue Source

Definition

A Sub-Revenue Source is a further breakdown of the Revenue Source Codes and is used to record more detail reporting of revenues.

Characteristics

The Sub-Revenue Source Code is a two-digit alphanumeric code. This code may appear on revenue transactions. The use of this code is optional but is available to agencies for collecting detail information. Sub-Revenue is a statewide code.

Controls

There are no controls defined by Sub-Revenue Source.

Maintenance

The Office of Administration is responsible for the assignment and maintenance of the Sub-Revenue Source codes. Please refer to the Policy and Procedures Guide, Chart of Accounts, Revenue Source Section, Sub-Revenue Source (SREV) table for information on how requests for new codes and changes in existing codes are processed.

Related Tables

Revenue Source

Sub-Revenue Source (SREV)

Revenue Class

Definition

A Revenue Class is a logical grouping of Revenue Source Codes. It can be used to combine numerous Revenue Source Codes into a Class to make reports more meaningful and to summarize data for the State of Missouri. Currently, a use for this code has not been defined.

Characteristics

The Revenue Class Code is a three-digit alphanumeric code.

Controls

There are no controls defined by Revenue Class.

Maintenance

The Office of Administration is responsible for the assignment and maintenance of the Revenue Class Codes. Please refer to the Policy and Procedures Guide, Chart of Accounts, Revenue Source Section, Revenue Class (RCLS) table for information on how requests for new codes and changes in existing codes are processed.

Related Tables

Revenue Source (RSR2)

Revenue Class (RCLS)

Revenue Category

Definition

A Revenue Category is a logical grouping of the Revenue Class Code. However, for the State of Missouri, it is used to combine various Revenue Source Codes into an intermediate level to make reports more meaningful and to summarize data.

Characteristics

The Revenue Category Code is a two-digit alphanumeric code. Three Revenue Categories are already defined on the system and are: Mandatory Transfers (MT), Non-Mandatory Transfers (NT) and Deductions (DE).

Controls

There are no controls defined by Revenue Category.

Maintenance

The Office of Administration is responsible for the assignment and maintenance of the Revenue Category Codes. Please refer to the Policy and Procedures Guide, Chart of Accounts, Revenue Source Section, Revenue Category (RCAT) table for information on how requests for new codes and changes in existing codes are processed.

Related Tables

Revenue Source (RSR2)

Revenue Source Category (RCAT)

Revenue Type

Definition

A Revenue Type is a logical grouping of Revenue Source Codes for analysis and reporting. One or more Revenue Categories may be combined into a Revenue Type. For the State of Missouri, it is used to combine various Revenue Source Codes into a summary level to make reports more meaningful and to summarize data.

Characteristics

The Revenue Type Code is a two-digit alphanumeric code used. The Revenue Type Code is used for CAFR reporting.

Controls

There are no controls defined by Revenue Type.

Maintenance

The Office of Administration is responsible for the assignment and maintenance of the Revenue Type Codes. Please refer to the Policy and Procedures Guide, Chart of Accounts, Revenue Source Section, Revenue Type (RTYP) table for information on how requests for new codes and changes in existing codes are processed.

Related Tables

Revenue Source (RSR2)

Revenue Source Type (RTYP)

Revenue Group

Definition

A Revenue Group is the highest logical grouping level and is above the Revenue Type Code. It may be used to combine various Revenue Type Codes into a Revenue Group to make reports more meaningful and to summarize data for the State of Missouri.

Characteristics

The Revenue Group Code is a two-digit alphanumeric code. In SAM II, two (2) Revenue Groups are already established- Transfers In (TR) and Proceeds (PR). The Revenue Group Code is used for CAFR reporting.

Controls

There are no controls defined by Revenue Group.

Maintenance

The Office of Administration is responsible for the assignment and maintenance of the Revenue Group Codes. Please refer to the Policy and Procedures Guide, Chart of Accounts, Revenue Source Section, Revenue Group (RGRP) table for information on how requests for new codes and changes in existing codes are processed.

Related Tables

Revenue Source (RSR2)

Revenue Source Group (RGRP)