

Principles for the Consistent Utilization of “Org” in KFS Chart of Accounts (COA)

- In developing its KFS Org tree, each unit should be deliberate in developing as much correspondence with its best notion of its Human Resources (HR) Org tree – at least down to the level of where people will be appointed – because the Workday initiative will utilize the KFS’ Org tree as its starting point. To help ensure consistency, people will only be assigned at the department level (Org Type D) or below.
- Org within the KFS COA should not be the means of resolving “color of money” issues as there are other attributes in the COA available to address these distinctions (e.g. Contract/Endowed, Appropriated/Enterprise, etc.)
- Org Type C (College/Division) in the KFS COA will be populated with entities that have a direct reporting relationship to the President or Provost and represents major colleges or administrative units (see Appendix 1, page 2).
- Org Type C (College/Division) in the KFS COA will NOT have accounts associated with or assigned to it.
- Org Type G (Group) in the KFS COA will be utilized for roll up purposes in order to provide aggregations of similar activities within an organization to facilitate both within unit and cross-unit analysis and reporting. To facilitate university-wide aggregation and reporting, it is expected that Org Type C’s may establish one or more of the following Org Type G’s (if more than one group level is needed, units must obtain approval from Kuali Financial System team lead for implementation):
 - **Academic**: Entities directly involved with the production and delivery of the institution’s primary three-part mission of instruction, research and outreach.
 - **Academic Support**: Entities that exist to assist, augment or support the institution’s academic mission. Examples include Libraries, Center for Teaching Excellence, etc.
 - **Academic Other**: Entities that are related to academic activities and can, but do not always, generate additional revenues for the academic unit, and do not fall within the definitions of Academic or Academic Support. Examples include Statler Hotel, Agriculture Experiment Station at Geneva, Athletics & Physical Education, executive education, etc.
 - **Student Services**: Entities that provide services to undergraduate, graduate and professional students, both in colleges and central university units. Examples include registrar, career services, advising, admissions, etc.
 - **Administrative**: Entities that are engaged in activities related to the “business” side of the institution or college. Examples include Facilities Services, Human Resources, Dean’s and Assistant Dean’s Offices, etc.
 - **Enterprise**: Entities that provide goods or services for a fee that makes the entities self-supporting. Enterprise activities generally do not fall under the auspices of academic units (see Academic Other above). Examples include Dining Operations, Housing, Cornell Store, etc.
- Org Type G (Group) in the KFS COA will NOT have accounts associated with or assigned to it.
- Org Type D (Department) in the KFS COA will be populated with entities that have a direct reporting relationship to the Academic Dean or Vice President in their respective Org Type C – recognizing that there will be a Group between a specific Org Type D and its corresponding Org Type C. A department is

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defined as a unit focused on a particular academic field or administrative function and managed by a chairperson, administrative manager, director or person in a similar position, who has reasonable autonomy over the use of the unit’s resources. A department can report only to a Group (Org type G).

- Shared Org Type D entities that provide services to more than one Org Type C will have a reporting relationship to the Org Type C that most closely supervises the function.

APPENDIX 1 Type C Org Structure

Type	Org Code	Org Name
E	3000	Academic Mission (DMU – Direct Mission Units)
C	0100	College of Agriculture and Life Sciences
C	0200	Associations – Cooperative Extension
C	0300	College of Human Ecology
C	0400	College of Veterinary Medicine
C	0500	School of Industrial and Labor Relations
C	2000	College of Architecture, Art and Planning
C	2100	College of Arts and Sciences
C	2200	Johnson Graduate School of Management
C	2300	College of Engineering
C	2400	School of Hotel Administration
C	2500	Cornell Law School
C	3100	School of Cont. Education and Summer Session
C	3400	Research Division
C	3600	Computing and Information Science
E	5000	Academic Support (SU – Support Units)
C	3300	Provost
C	3700	Cornell University Library
C	4200	Student and Academic Services
C	7000	Graduate School
E	8000	University Administration (SU – Support Units)
C	3800	Cornell Information Technology
C	5200	Human Resources
C	5700	Facilities Services
C	5900	Alumni Affairs and Development
C	6100	Financial Affairs
C	6500	Planning and Budget
C	6600	University Communications
C	6700	Government and Community Relations
C	8100	President (including Dean of Faculty)
E	9000	Institutional Activities (for central use only)