

Chapter 75 - Uniform Chart of Accounts

75.10 Coding Structures

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75.10.10 About the MFASIS uniform chart of accounts

	Mandatory Codes	Agency Designated Codes
Types	<ul style="list-style-type: none"> • Account Type • Fund • Agency • Report Organization • Appropriation Unit • Object Type • Object Class • Object Code • Sub-Object Code • Revenue Source Code • Balance Sheet Account 	<ul style="list-style-type: none"> • Activity • Job Number • Report Category
Purpose	<ul style="list-style-type: none"> • Provide conformity and a uniform means for comparing and analyzing assets, liabilities, fund equity, revenues, and expenses between agencies. • Provide for a common and uniform understanding of the mandatory codes, their concept, and structure. • Enable preparation of the State's combined annual financial statements and schedules. 	<ul style="list-style-type: none"> • Provide agencies the means for internal comparison and analysis of activity at a detail level. • Allow agencies to develop an internal, common coding system to report on agency activity.
Discretion in Use	<p>Use of any mandatory codes other than those authorized in this chapter must be approved in writing by the the Office of the State Controller (OSC).</p>	<p>Agency designated codes may be used at the option of the agency, except that these codes must be established through the budget process and any legal restraints set by the State of Maine. Report category codes track federal grant monies.</p>

75.10.20**Descriptions of the code types**

- 75.10.20.a **Account Type** – Acknowledges one of six general ledger account types. Refer to Section 75.20 for the account type codes.
- 75.10.20.b **Fund Code** – Identifies the fiscal and accounting entity against which the transaction is to be charged. Refer to Section 75.30 for the authorized statewide fund codes.
- 75.10.20.c **Agency Code** – Identifies State agencies. Refer to Section 75.40 for the statewide agency codes.
- 75.10.20.d **Reporting Unit (Organization)** – Specifies the cost center for each major activity or function within a single fund. Unit (Organization) codes beginning with 0 are established by the Legislature. Appropriations are controlled at this level. Unit (Organization) codes beginning with any other number are established by agencies to facilitate reporting. Refer to Section 75.50 for the authorized statewide reporting unit (org) codes.
- 75.10.20.e **Appropriation Unit** – Associates distinct legislative or executive appropriation given to a specific program and its line category. Refer to Section 75.60 for the authorized appropriation units.
- 75.10.20.f **Object Type** – Categorizes objects into four types: personal services, all other, capital and unallotted. Refer to Section 75.70 for the object codes.
- 75.10.20.g **Object Class Code** – Records the type of service or item purchased. For internal purposes, agencies may further refine the general ledger account codes; however, such refinements are summarized at this level for most State reporting. Refer to Section 75.80 for the object class codes.
- 75.10.20.h **Object Code** – Provides further definition of the object class codes in order to classify and control expenditures. If a balance sheet account or revenue source code is entered, an object code cannot be entered. Refer to Section 75.90 for the authorized statewide object codes.
- 75.10.20.i **Sub-Object Code** – These codes facilitate 1099 reporting. Refer to Section 75.100 for the authorized statewide sub-object codes.
- 75.10.20.j **Revenue Source Code** – Identifies the original category from which revenue is derived. Refer to Section 75.110 for the authorized statewide revenue source codes.
- 75.10.20.k **Balance Sheet Account Code** – Identifies a particular type of asset, liability or equity account. Refer to Section 75.120 for the authorized statewide balance sheet account codes.
- 75.10.20.l **Activity Code** - Specifies the cost center for each agency. Refer to Section 75.130 for the authorized statewide activity codes.
- 75.10.20.m **Job Number Code** – Tracks project costs and revenue. Refer to Section 75.140 for the authorized statewide job number codes.
- 75.10.20.n **Report Category Code** – Accounts for specific federal grant monies. Refer to Section 75.150 for the authorized statewide report category codes.