MEMORANDUM

DATE: March 28, 2023

TO: Campus

FROM: Heather Macaulay, Interim Senior Director and Controller

SUBJECT: Division Restructuring Policy – New department chartfield requirement

Background:

Trees are hierarchical models used to organize data, apply business rules, control data access and improve querying performance. At California State University, Bakersfield, trees are organized by division and include tree nodes for each department. The chartfield sets associated to each tree are numerically and sequentially organized to better group and identify data.

When there is a division (tree) restructure, financial services has two options. The first is to drag and drop an existing tree node (department chartfield value) to its new tree structure. This option results in the new tree structure to be adopted as of the tree's date of origin. For example, if a department moves from the BAS division tree to the Academic Affairs division tree, all historical reports generated from that date forward will include the department under Academic Affairs as though there was never a division restructure. This is problematic as historical budget and actual information, by division, will be lost.

The second option is to create a new department chartfield value based on the new tree's chartfield set. Under this methodology, the new department chartfield value will be used as of the effective date of division restructure. When reports are generated, historical budget and actual information will include the department under its former reporting structure. Budget and actual information subsequent to the date of restructure will be appropriately reported in the new tree structure.

Policy:

To ensure historical data retains accuracy and financial transparency, when there is a division restructure, a new department chartfield value will be assigned to the department impacted by the restructuring. Department chartfield values will be assigned consistent with the new tree's chartfield set to ensure consistency and numerical organization within the tree and tree nodes.