

Chart of Accounts

Sub-Ledger Accounting Rules



- All callers have been placed on mute.
- If you have a question, please send it via the chat function. We will monitor the chat throughout the meeting, and answer your questions during this session.
- We will have time for Q&As at the end of the meeting.
- A recording of the Webinar and a copy of this presentation will be posted on the University Controller's Office website by the end of the week.
- Surveys will be sent out to registered participants.



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- Chart of Accounts Review
- Projects Overview
- Sub-Ledger Accounting Rules
- Grant Fund Type Rule
- Restricted Segments to PeopleSoft and RU Marketplace



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Chart of Accounts

Segment Review

After working in COA for more than a year, and hearing about difficulties staff, faculty and central administrative are experiencing with its use, we are developing ways to better serve the University through chart of accounts changes, improved controls and education, guidance, support and policies to ensure the best use of the COA.

GOAL

Improve how we support our operations by making the chart of accounts simpler to use, ensuring the data are accurate and easily reportable across the University, and making certain that the project ledger interacts seamlessly with the general ledger.

- “Open” financial management system (Oracle) allows users to enter any chart string combinations they wanted to. Therefore, there are invalid combinations and accounting values throughout the University.
- Chart of accounts design resulted in creation of chart segments and projects that are inconsistent with best practices.
- Absence of documented accounting scenarios for standard accounting transactions and chart string usage.
- Inconsistent and inappropriate use of the chart of accounts across the University.
- Lack of clarity regarding how and when Project Portfolio Management (“Projects”) should be used.

- **May 23rd** – Last date to correct employee charging instructions in PeopleSoft.
- **May 23rd** – Last date to correct U-D-O combinations for purchase orders in RU Marketplace.
- **May 31st** – Sub-Ledger accounting rules are effective in Oracle and the Grant Fund Type rule goes into effect
- **June 30th** – Last date for monitoring and testing all cross validation rules. Monitoring reports (exception reporting) will identify chart string combinations in violation of any rules.
- **July 1st** – Users in **all** systems will be prevented from using invalid U-D-Os and invalid full chart string combinations. We will show you how to make sure you are using the chart of accounts under these new rules.
- **ALL USERS** – We recommend you start using **valid** full chart string combinations **now** so that you get accustomed to using them before July 1st.



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- Payroll Services
- Student Accounting, Billing, and Cashiering
- Tax Services

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This office can help with issues regarding the following:

- Reporting financial concerns
- Improper or illegal use of university funds
- Accounting errors or irregularities
- Improper donor stewardship
- Improper or illegal payments to university employees
- Improper or illegal treatment of state sales tax

News and Projects

- Monthly Close Calendar
- Chart of Accounts Initiative

University Controller's Office

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Chart of Accounts Initiative

COA Resources

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Resources

- [COA Initiative Overview](#)
- [Open Forum Recording](#)
- [Open Forum Presentation](#)
- [Chart Segment Values](#)
- [Frequently Asked Questions \(updated 4/27\)](#)
- [Additional COA Resources](#)

Training and Support

- [Chart of Accounts video](#)
- [View webinar recordings](#)

View Edit Revisions

Chart of Accounts (COA) Initiative

After working within the chart of accounts for more than a year, and hearing about the difficulties that you are experiencing with its use, we are exploring ways to improve the chart and how it is used.

We recognize that there are process improvements that can make the chart more user-friendly and better serve the University. These include better controls and education, guidance, support, and policies to ensure best use of the chart of accounts.

The goal of this long-term initiative is to improve how we support your operations by making the chart of accounts easier to use, ensuring the data are accurate and easily reportable across the University, and making certain that the project ledger interacts seamlessly with the general ledger.

We know there will be many questions about this initiative, and we want your voice in this process. Please reach out to members of the: Advisory Group, or [Chancellor and central unit representatives](#), or the Budget Office at budget@finance.rutgers.edu.

To learn more about this project, please refer to the updates from our offices, and the resources on this page.

- [Monitoring Reports for CVRs and Project Master Data \(5/8/18\)](#)
- [UPDATE: Chart of Accounts Webinar Schedule \(4/27/18\)](#)
- [Purchase Order Lines - May 23 Deadline \(4/25/18\)](#)
- [Employee Charging Instructions - May 23 Deadline \(4/24/18\)](#)
- [Use of Valid U-D-Os in RU Marketplace \(4/18/18\)](#)
- [System Changes and Controls for FY19 \(3/27/18\)](#)
- [Verification of Project Accounting Setup \(2/22/18\)](#)
- [Valid Unit-Division-Organization combinations \(2/19/18\)](#)
- [New Initiative to Improve the Chart of Accounts \(Oct. 2017\)](#)

Contacts

- [Chancellor and Central Unit representatives \(XLSX\)](#)
- [Advisory Group](#)
- [Controller's Office](#)
- [Budget Office](#)

Events

Webinars (Apr. 30-May 23)

Webinars will include details on the changes, and provide job aids and other resources to guide you through completing transactions in the financial management, procurement and payroll systems.

[Registration and course details](#)

Chart of Accounts (COA) Structure

10-Segment Accounting String

Unit	Division	Organization	Location	Fund Type	Business Line	Account	Activity	Intra-Unit	Future
XXX	XXXX	XXXX	XXXX	XXX	XXXX	XXXXXX	XXXX	XXX	XXXXXX
(3)	(4)	(4)	(4)	(3)	(4)	(5)	(4)	(3)	(5)

(39) Total Segment Digits

The chart of accounts has a multi-dimensional structure, including multiple segments to capture different aspects of a transaction.

Unit (3 digits): Is the highest level of reporting and represents Schools, Institutions, Centers and Central. They are categorized by campus - New Brunswick, Newark, Camden, RBHS and Central.

Division (4 digits): Used to group Organizations.

Organization (4 digits): A business area with dedicated people and space.

Location (4 digits): It is the area for which you are providing service, which could or could not be the physical geographic location of the people providing the service. It identifies the area where the revenue and/or costs were incurred including onsite, off-site, online and foreign locations.

The chart of accounts has a multi-dimensional structure, including multiple segments to capture different aspects of a transaction.

Fund Type (3 digits): Identifies the funding source used to acquire goods and services (Unrestricted, Restricted, Endowment, Plant, Loan, Auxiliary).

Business Line (4 digits): Identifies the specific line of business or functional expense category. There are ten functional expense categories – Instruction, Research, HealthCare, Public Service, Academic & School Support, Student Services, Scholarships, Operations & Maintenance, General Administration & Institutional Support and Auxiliary.

Account (5 digits): Identifies the nature of the transaction such as expense or revenue (Natural Account).

Activity (4 digits): Identifies total activity of high-level, interdisciplinary and strategic initiatives that span across multiple units.



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Projects Review

Key Terms	Definition
Project	A project is a collection of related financial activities for one or multiple business lines for a common objective and/or mission. Projects are either Sponsored or Non-Sponsored.
Tasks	Tasks are used to define financial activities in more detail on Non-Sponsored projects. Use tasks to organize work into smaller, more easily manageable components. Tasks are meaningful groups of activities that may span expenditure categories to define a division's business objective.
Sponsored Project	A Sponsored project is a project that receives funding from an agency or an award from a sponsor for research or some other specific purpose. Cost Share and Other Program Income projects are managed by Grant and Contract Accounting and are also considered Sponsored projects.
Non-Sponsored Project	A Non-Sponsored project is a project that is not award based. It can receive funding through internal and external sources. Non-Sponsored projects can be restricted or unrestricted.

Key Terms	Definition
Contract	A contract is an Oracle field that is required to record revenue on any type of Non-Sponsored project.
Project Set Up	Referred to as the accounting segments set up on a project such as U-D-O on the Project set up, the Location, Business Line, Fund Type and Activity on the Task set up. The Revenue Account set up on the project set up for Sponsored projects only.
View Accounting	A snapshot of the project accounting that will rollup to the general ledger for all revenue and cost transactions

Sponsored Project Types

- **Grants** starts with 8XXXXX – Funds received from an agency or an award from a sponsor for research or other specific purpose.
- **Cost Share** starts with 90XXXX – The portion of total project costs related to a Sponsored project that is not provided by the sponsor. Can be voluntarily committed or mandatory.
- **Other Program Income** starts with 98XXXX – Income earned by a grant recipient from activities which are supported by the direct costs of an award.

Non-Sponsored Project Types

A Non-Sponsored project is a project that is **not** award based. It can receive funding through internal and external sources. Non-Sponsored projects can be restricted or unrestricted.

- **Designated** starts with 20XXXX – Projects internally funded from unrestricted funds.
- **Restricted Gifts** starts with 5XXXXX – Funds received from donors or other external third parties that are restricted by them for a specific department or operating purpose.
- **Endowments** starts with 6XXXXX – Funds received from donors or held by the University in perpetuity or for a specified term.
- **Plant/Capital** starts with 7XXXXX – Funds to be used for the construction, renovation and acquisition of long-lived assets for University purposes.

All project transactions are recorded utilizing the following segments.

Project	<p>The project number to which the cost or revenue is booked.</p>
Task	<p>The task number on the project to which the cost or revenue is booked. Sponsored projects have one task. Non-Sponsored projects can have one or many tasks.</p>
Owning Organization	<p>The organization, based on project set up, that incurs the expense or revenue (Unit + Division + Organization).</p>
Expenditure Organization	<p>The organization field used on all project transactions allows you to override the Owning Organization value.</p>
Location	<p>The area serviced (general ledger segment).</p>

All project transactions are recorded utilizing the following segments.

Fund Type

Identifies the funding source used to acquire goods and services (Sponsored, Unrestricted, Restricted, Endowment, Plant, Loan, Auxiliary (general ledger segment)).

Business Line

Identifies the specific line of business being offered. (general ledger segment).

Activity

Identifies total activity of high-level, interdisciplinary and strategic initiatives that span across multiple responsibility centers/units. (general ledger segment).

Sponsored Revenue Account

The natural account used to record revenue on Sponsored grant projects starting with 8XXXXX (general ledger segment).

Expenditure Type

The natural account or type of expense incurred. (same as the general ledger Account segment).



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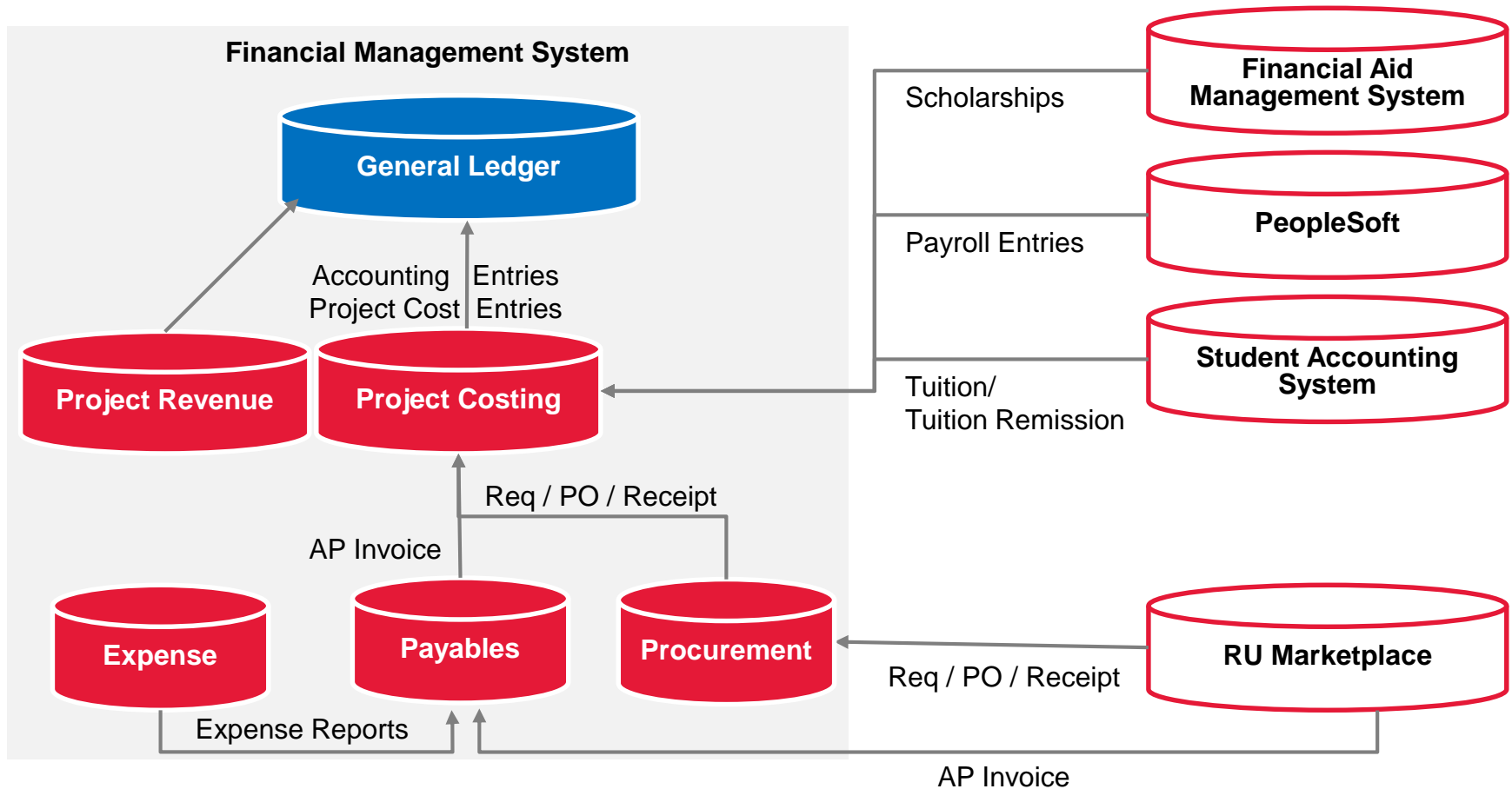
Sub-Ledger Accounting Rules

Changes effective Thursday, May 31, 2018

- Sub-ledger Accounting Rules (SLAs) dictate how transactions in the **sub-ledger** or **satellite systems** are accounted for in the general ledger. For revenue and costs, we utilize the project/task set up, such as U-D-O from the project and the Location, Fund Type and Business Line from the task, to derive the accounting for the general ledger.
- **Oracle Sub-ledgers include:**
 - Project Costing
 - Project Revenue
 - Expense Management
 - Payables
 - Procurement
- **Satellite Systems include:**
 - PeopleSoft
 - RU Marketplace
 - Student Accounting Systems
 - Financial Aid Management Systems

Source of Transactions Affected by SLAs

Most project transactions will originate from external satellite systems or other financial management system (Oracle) sub-ledgers.



- Sponsored revenue transactions, which are system-generated, always follow the project set up data – U-D-O, Project Owning Organization, Location, Fund Type, Business Line, Account and Activity.
- Non-Sponsored revenue transactions follow the segments that were entered by the user in the general ledger journal.
- Costs transactions for both Sponsored and Non-Sponsored projects currently follow the chart string entered by the user.
- This caused the accounting of project revenue and costs to not be aligned in the general ledger, and caused difficulty in reconciling the Project sub-ledger to the general ledger.

- SLA changes are needed so that the costs best match the revenue in the general ledger.
- New/Modified SLA rules:
 - Sponsored/Non-Sponsored Costs
 - Facilities and Administrative (F&A) Indirect Cost Recovery
 - Accounts Payable Freight & Miscellaneous Lines
- **There is no change in the SLA accounting for Sponsored and Non-Sponsored revenue.**
- The SLA changes will be live in Oracle on [Thursday, May 31, 2018](#).



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Sponsored Projects Revenue

Sponsored Projects Revenue – Grants

- For Sponsored projects that start with 8XXXXX (Grants)
 - **Unit-Division-Organization** (Project Owning Organization) and revenue **Account** are derived from the project set up
 - **Location**, **Fund Type** and **Business Line** are derived from task set up
 - **Nothing has changed with the SLA rules for Sponsored revenue**
- The project/task set ups have been changed in the Project Master data so that the **Fund Type**, **Business Line** and **Revenue Account** are aligned to reflect the type of sponsor such as federal, state, corporate, municipal, private, etc.
 - For example, a federal project will have the following set up:
 - Fund Type – 310 Federal Grants & Contracts
 - Business Line – 3100 Sponsored Organized Research
 - Revenue Account – 43000 Grants Federal Government
- On the Controller's website, view the most recent project set up data in the **Project Master Data file** or run the RU PJ 013 COA Segment Listing For Projects report.

Sponsored Projects Revenue Chart of Accounts (COA) Structure

Project Owning Organization Set Up on Project			Task Set Up		Project Set Up				
Unit	Division	Organization	Location	Fund Type	Business Line	Account	Activity	Intra-Unit	Future
XXX	XXXX	XXXX	XXXX	XXX	XXXX	XXXXXX	XXXX	XXX	XXXXXX
(3)	(4)	(4)	(4)	(3)	(4)	(5)	(4)	(3)	(5)

Segments are derived from the project/task set up data including the revenue account

Sponsored Projects Revenue – Cost Share and Other Program Income

- For Projects that start with 90XXXX (Cost Share) and 98XXXX (Other Program Income) revenue is recorded via the general ledger journal, and follows the same procedure as Non-Sponsored projects discussed in the next slides.
- **There is no change in the SLA accounting for Cost Share and Other Program Income revenue.**



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Non-Sponsored Projects Revenue

Non-Sponsored Project Revenue

- Non-Sponsored project revenue is recorded via a manual journal entry, or spreadsheet general ledger journal entry. It is accounted for in the general ledger when approved.
- The following general ledger journal categories are the only categories that will update the project revenue sub-ledger:
 - RU Cash Receipts
 - RU PGM Rev Transfer
 - RU PGM Revenue Adj (Adjustment)
 - RU PGM Revenue Accrual
- There is no change with the SLA rules for Non-Sponsored revenue.

Non-Sponsored Project Revenue

- To ensure that the general ledger and projects sub-ledger are aligned for revenue accounting, users should:
 - Run the RU PJ 013 COA Segment Listing For Projects report by **project** to obtain the **general ledger string**, the **task number** and the **contract number** for their Non-Sponsored project.
 - Create a manual or spreadsheet journal entry using the exact string for each project from report RU PJ 013.
 - Enter the **project, task and contract number** on the journal entry in the **additional information** section of the journal. This information will transfer the dollars into the projects revenue sub-ledger.

Additional Information

Account Details

* ContractNumber

* ProjectNumber

* TaskNumber

Non-Sponsored Project Revenue

Non-Sponsored, Cost Share and Other Program Income project revenue general ledger journal screenshot

The screenshot displays a financial system interface with the following sections:

- Journal Details:**
 - Journal Batch: Manual 221564 (01MAY2018 17:16:59) (01MAY2018 17:16:59)
 - Journal Date: Manual 221894 (01 MAY 2018 11:18:04) (01MAY2018 11:18:04)
 - Description: [Empty]
 - Accounting Period: MAY-18
 - Balance Type: Actual
 - Workcenter: 0100 - Div. of Education
 - Revenue: Manual
 - Approval Status: Approved
 - Print Status: Not published
 - Make Status: PENDING
 - Complete Status: Complete
- Journal List:**
 - Journal: Manual 221894 (01 MAY 2018 11:18:04)
 - Description: 7,3504 (2018_Command) (3475)
 - Ledger: Hedges Ledger
 - Legal Entity Name: Rutgers, The State University of New Jersey
 - Accounting Date: 01/18
 - Category: HD User Headers
 - Category: 187 - HR Policy
 - Conversion Date: 01/18
 - Conversion Rate Type: User
 - Conversion Rate: 1
 - Inverse Conversion Rate: 1
- Journal List Table:**

Line	Account	Debit (USD)	Credit	Description
1	502 1000 01 2400 01 100 0000 15200	0.00	00	
2	403 1000 000A 0001 100 0000 0100	8,200	00	Technology of Highways I, C, G, H, M, T, O, L, and S, 00000018 - 00,000
3	403 1000 000A 0001 100 0000 0100	8,200	00	Ledger Incomplete balancing line
4	502 1000 01 2400 00 100 0000 15400	0.00	00	Ledger Incomplete balancing line
Total		16,400.00	16,400.00	

Non-Sponsored Project Revenue

- If the user enters a general ledger string on the journal which differs from the accounting on the Project set up, the “view accounting” screen in the project revenue sub-ledger will differ from the accounting in the general ledger. In this case, only the Account segment will be the same in both the general ledger and projects revenue sub-ledger.
- **NOTE:** By entering a general ledger string on a revenue journal entry that does not match the project set up, your project accounting and the general ledger will not be consistent.
- There is no change with the SLA rules for Non-Sponsored revenue.



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Sponsored Projects Costs

Sponsored Project Costs

- There is a change in the SLA accounting for Sponsored projects cost. The U-D-O, Location and Business Line are no longer derived from user entry.
 - **Unit-Division-Organization** (Project Owning Organization) will be derived from the project set up.
 - **Location, Fund Type** and **Business Line** will be derived from the task set up regardless of the user entry.
- **Account** will be derived from user entry as is done currently.
- On the Controller's website, view the most recent project set up data in the **Project Master Data file** or run the RU PJ 013 COA Segment Listing For Projects report.

Sponsored Project Costs Chart of Accounts (COA) Structure

Project Owning Organization Project Set Up			Task Set Up			Task Set up		Intra-Unit	Future
Unit	Division	Organization	Location	Fund Type	Business Line	Account	Activity		
XXX	XXXX	XXXX	XXXX	XXX	XXXX	XXXXXX	XXXX	XXX	XXXXXX
(3)	(4)	(4)	(4)	(3)	(4)	(5)	(4)	(3)	(5)

Segments are derived from the project set up data

Segment is derived from user entry

- All costs for Sponsored projects (Grants, Cost Share and Other Program Income) will follow the accounting of the project/task set up with the exception of the Account segment.
- **NOTE:** The SLA will derive general ledger accounting from the project/task set up data which will override what is entered by the users for Payroll (employee charging instructions and timesheet), Expense Reports, RU Marketplace, Project Adjustments or other interface transactions.
- This SLA rule ensures all project costs align with project revenue in the general ledger for Sponsored projects.



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Non-Sponsored Project Costs

Non-Sponsored Project Costs – Designated, Restricted Gifts, Endowments and Plant/Capital

- For projects that start with 20XXXX (Designated), 5XXXXX (Restricted Gifts), 6XXXXX, Task 601 – Operating (Endowments), and 7XXXXX (Plant/Capital)
- **There is a change in the SLA rule for Non-Sponsored project costs. U-D-O will no longer be derived based on user entry but from the project set up.**
 - **Unit-Division-Organization** (project owning organization), set up on the project and **Fund Type**, set up on the task.
 - **Location, Business Line** and **Account** will be derived from user entry.
- On the Controller's website, view the most recent project set up data in the **Project Master Data file** or run the RU PJ 013 COA Segment Listing For Projects report.

Non-Sponsored Project Costs Chart of Accounts (COA) Structure

Project Owning Organization Project Set Up			Task Set Up		Task Set Up		Intra-Unit	Future	
Unit	Division	Organization	Location	Fund Type	Business Line	Account	Activity		
XXX	XXXX	XXXX	XXXX	XXX	XXXX	XXXXXX	XXXX	XXX	XXXXXX
(3)	(4)	(4)	(4)	(3)	(4)	(5)	(4)	(3)	(5)

Segments derived from the project set up data

Segments derived from user entry



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Facilities & Administration (F&A)
Indirect Cost Recovery

Facilities and Administrative (F&A) Indirect Cost Recovery

- Facilities and Administrative (F&A) Indirect costs, are expenses charged to support research and other Sponsored programs.
- F&A only applies to Sponsored Projects starting with (8XXXXXX).
- F&A rate is a negotiated rate to cover the overhead costs incurred by the university on grants.
- Currently, a monthly journal is created to return the overhead cost recovery as revenue using the designated **U-D-O, Location, Business Line** of the Dean/Department/Institution/Director and using **Account 41700**.
- The Dean/Department/Institution/Director decides how to re-distribute this revenue to their organizations.

Facilities and Administrative (F&A) SLA Rule

As of Thursday, May 31, 2018:

- **F&A will now be automatically booked in real-time** to a specified general ledger string assigned to each individual Sponsored project which eliminates the need for a monthly journal.
- The Pre-Award office will collect the information for F&A on new projects.
- The redistribution of revenue will continue to be handled by the Dean/ Department/ Institution/ Director for their organizations.



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Freight and Miscellaneous Lines

Accounts Payable Freight and Miscellaneous Lines

- If freight or miscellaneous charges **are not** recorded as a separate line item on the requisition and are later added on to the invoice by the supplier, the accounting for the invoice is as follows:
 - in the **general ledger**, the accounting will be based on the **U-D-O**, **Location**, **Fund Type**, **Business Line** as entered on the requisition with the exception of **Account**
 - In **Projects**, the accounting will be derived from the project set up data for **U-D-O**, **Location**, **Fund Type** and **Business Line** with the exception of the **Account**.
- The **Account** for both the general ledger and projects will be:
 - **69220** for freight
 - **69300** for miscellaneous lines

Accounts Payable Freight and Miscellaneous Lines

- If freight or miscellaneous lines **are** recorded as a separate line item on a requisition, the accounting for the invoice will use the **Account** specified by the user for both general ledger and projects.
- **NOTE:** Currently, the rule is not delivering the desired results and we are working with Oracle to rectify before we can implement this change.



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Improvements for More Consistent Accounting

- **Grant Fund Type Rule** – ensure that project transactions are not processed directly in the general ledger.
- **Restricted Segments in PeopleSoft and RU Marketplace** – restrict certain segment values that should not be used on payroll or purchasing transactions.



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Grant Fund Type Rule

Changes effective Thursday, May 31, 2018

Grant Fund Type Rule

- This Fund Type rule prevents users from recording activity to Sponsored project Fund Types in the general ledger through manual or spreadsheet journals.
- General ledger journals with “Sponsored Project Only Fund Types” on any lines will be automatically rejected.
- This Fund Type rule prevents project transactions from being booked only to the general ledger.

Fund Type Value	Fund Type Description
310	Federal Grants & Contracts
315	Federal Pass-Through
320	Hatch
330	Smith Lever
375	State Pass-Through
380	Grants & Contracts State of NJ
385	Grants & Contracts Other States
390	Restricted Medical Contracts State of New Jersey
400	Local Municipal Grants & Contracts
500	Corporate Grants & Contracts
520	Foundations Grants & Contracts
560	Associations Other NonProfit Grants & Contracts
580	Foreign Grants & Contracts
640	Restricted General Grants

- User transactions on these Fund Types must be done via Projects to keep general ledger and Projects module aligned



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**Restricted Segments in
PeopleSoft and RU Marketplace**

Changes effective Thursday, May 31, 2018

Restricted Segments in PeopleSoft and RU Marketplace

- We are restricting certain segments from being used in PeopleSoft and RU Marketplace on general ledger or project transactions.
 - All “project only” **Fund Types** will not be available for use in PeopleSoft or RU Marketplace on general ledger transactions.
 - Specific **Business Lines**, such as Cost Pool or Revenue only types, will not be available for use in PeopleSoft or RU Marketplace.
 - Specific **Accounts**, such as all Revenue or many Balance Sheet accounts, will not be available for use in RU Marketplace. **NOTE:** In PeopleSoft, the Account segment is derived based on Payroll rules and is not user enterable.
- The next few slides list the Fund Types, Business Lines and Accounts that will be restricted.

Restricted Project Fund Types in PeopleSoft and RU Marketplace

Reason	Fund Type Value	Fund Type Description
Sponsored	310	Federal Grants & Contracts
Sponsored	315	Federal Pass-Through
Sponsored	320	Hatch
Sponsored	330	Smith Lever
Sponsored	375	State Pass-Through
Sponsored	380	Grants & Contracts State of NJ
Sponsored	385	Grants & Contracts Other States
Sponsored	390	Restricted Medical Contracts State of New Jersey
Sponsored	400	Local Municipal Grants & Contracts
Sponsored	500	Corporate Grants & Contracts
Sponsored	520	Foundations Grants & Contracts
Sponsored	560	Associations Other NonProfit Grants & Contracts
Sponsored	580	Foreign Grants & Contracts
Sponsored	640	Restricted General Grants

- User transactions on these Fund Types must be done via Projects to keep general ledger and Projects module aligned

Restricted Project Fund Types in PeopleSoft and RU Marketplace

Project Type	Fund Type Value	Fund Type Description
Endowment	120	Unrestricted Endowment Principal Quasi Type 3B
Endowment	130	Unrestricted Endowment Operating Quasi Type 3B
Endowment	210	Term Endowment Principal
Endowment	220	True Endowment Principal
Endowment	700	Restricted Endowment Operating Term & True & Quasi Type 3A
Endowment	710	Restricted Endowment Principal Quasi Type 3A
Loan/Student Aid	140	Student Loan University
Loan/Student Aid	300	Federal Student Aid
Loan/Student Aid	350	State Student Aid
Loan/Student Aid	360	EOF Program
Loan/Student Aid	750	Student Loan Federal
Loan/Student Aid	760	Student Loan State

Restricted Project Fund Types in PeopleSoft and RU Marketplace

Project Type	Fund Type Value	Fund Type Description
Gift	650	Contributions Gifts
Cost Share	190	Unrestricted Cost Share
Capital	180	Unrestricted Capital Projects
Capital	610	Restricted Capital Projects
Capital	620	Restricted Debt Services
Capital	900	Net Investment in Capital Assets

Restricted Project Business Line Types in PeopleSoft and RU Marketplace

Reason	Business Line	Business Line Description
Revenue Only	0500	Education & General
Cost Pool	1099	Instruction BL Cost Pool Allocation
Cost Pool	3099	Research BL Cost Pool Allocation
Cost Pool	3599	Healthcare & Clinical BL Cost Pool Allocation
Cost Pool	4399	Public Service BL Cost Pool Allocation
Cost Pool	5199	Academic & School Support BL Cost Pool Allocation
Cost Pool	5699	Undergraduate Academic BL Cost Pool Allocation
Cost Pool	5899	Graduate Academic BL Cost Pool Allocation
Cost Pool	5999	Library BL Cost Pool Allocation
Cost Pool	6099	Student Services BL Cost Pool Allocation

Restricted Project Business Line Types in PeopleSoft and RU Marketplace

Reason	Business Line	Business Line Description
Cost Pool	6599	Undergraduate Student Services BL Cost Pool Allocation
Cost Pool	6699	Graduate Student Services BL Cost Pool Allocation
Cost Pool	6999	Scholarships BL Cost Pool Allocation
Cost Pool	7099	Ops & Maintenance BL Cost Pool Allocation
Cost Pool	7699	Utilities BL Cost Pool Allocation
Cost Pool	7899	OIT BL Cost Pool Allocation
Cost Pool	7999	Debt Service BL Cost Pool Allocation
Cost Pool	8299	G&A BL Cost Pool Allocation
Cost Pool	9099	Auxiliary BL Cost Pool Allocation

Restricted Project Account Types in RU Marketplace

Reason	Account	Account Description
Balance Sheet	10000-11999	Cash & Cash Equivalents
Balance Sheet	13500-13799	Current Student Notes Receivable Net
Balance Sheet	13800-13999	Contributions Receivable Net
Balance Sheet	15000-15999	Other Current Assets
Balance Sheet	16000-19999	NonCurrent Assets
Balance Sheet	21000-21999	Accrued Salary & Benefits
Balance Sheet	25400-32999	Other Payables & NonCurrent Liabilities & Net Position & Control Accounts

Restricted Project Account Types in RU Marketplace

Reason	Account	Account Description
Revenues	40000-40999	Student Tuition and Fees
Revenues	41000-41999	State Appropriations & University Allocations & Investment Income
Revenues	42600-42699	Affiliate Revenues
Revenues	43900-43999	F&A Reclass for Grants
Revenues	45000-46299	Affiliate Revenue Healthcare & Net Patient Services
Revenues	47000-47299	State Appropriations Healthcare
Revenues	49000-49999	NonOperating Revenue
Cost Pools	90000-99999	Transfers & Cost Pools & Statistical Accounts

- Chart of Accounts Review
- Projects Overview
- Sub-Ledger Accounting Rules
- Grant Fund Type Rule
- Restricted Segments to PeopleSoft and RU Marketplace

**You can access updates and resources on the
University Controller's website at**

<https://uco.rutgers.edu/chart-accounts-coa-initiative>

Project Type	Account Begins with	Contact
Designated	2xxxxx	coa@finance.rutgers.edu
Restricted	5xxxxx	Rani Masanam rani.masanam@rutgers.edu
Endowment	60xxxx	John Cuilis jcuilis@finance.rutgers.edu
Capital	7xxxxx	Mazen Shehat mshehat@finance.rutgers.edu
Sponsored	8xxxxx	Grant and Contract Accounting gca@ored.rutgers.edu
Cost Share	91xxxx	Grant and Contract Accounting gca@ored.rutgers.edu
Program Income	98xxxx	Grant and Contract Accounting gca@ored.rutgers.edu

Financial Management Help Desk

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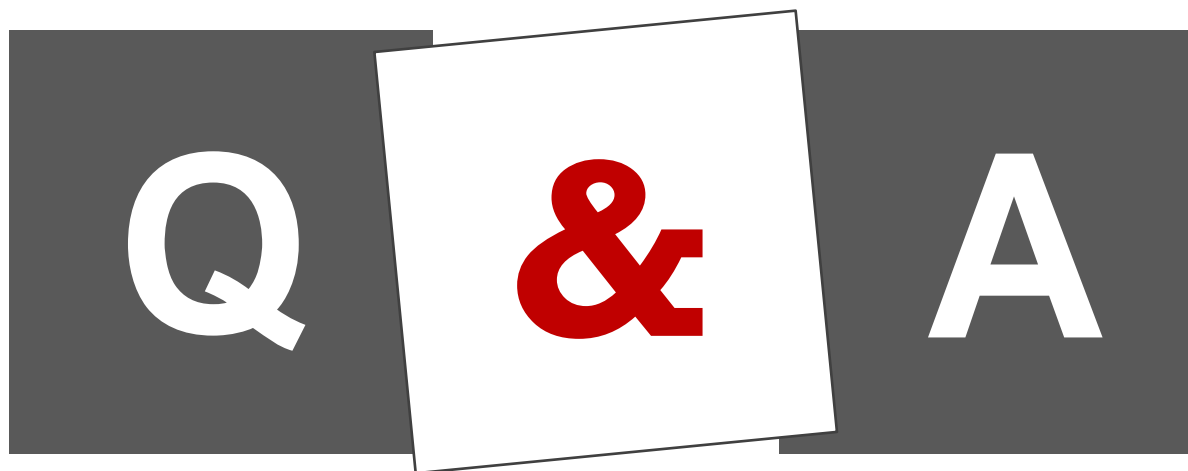
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QUESTIONS & ANSWERS