



Finance and Fiscal Reporting

PeopleSoft Chart of Accounts Structure

with Examples of Allowable/Unallowable Expenses

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Chart of Accounts (CoA) ChartFields

The purpose of this document is to outline and define the Chart of Accounts ChartFields in PeopleSoft, and related information, for user reference. Where applicable, legacy Oracle segment information is included to guide the user with understanding the transition of the CoA from legacy to PeopleSoft.

The chart of accounts (CoA) in PeopleSoft General Ledger uses ChartFields (or the Oracle equivalent of segments) to record the financial effect of each transaction (i.e., balance sheet, income statement, etc.).

Each ChartField captures a different element of information (Who, What, Why, How, Where) regarding the transaction. It is the combination of ChartFields that brings meaning to the financial transaction, and this combination is referred to as a ChartString.

The CoA is intended to consider all financial reporting needs including enforcing budgetary controls, providing sufficient flexibility to allow for the development of financial statements for external reporting, as well as for internal management and campus users.

Chart of Accounts ChartField Structure:

ChartFields are the basic building blocks of the Chart of Accounts that allow segregation and categorization of financial transactions and budget data.

UTRGV’s ChartFields are listed below. In addition, data is segregated into business units in anticipation that UTRGV’s ERP instance will be shared, in the near future, with other UT Institutions. The Business Unit for The University of Texas Rio Grande Valley is UTRGV.

Chart of Accounts ChartField Structure								
Chartfield Name	Account	Department	Fund Code	Function	Cost Center	Program Code	Project	
							Grant	Capital
Length	5	6	4	3	8	4	10	8
	XXXXX	XXXXXX	XXXX	XXX	XXXXXXXXX	XXXX	XXXXXXXXXXXX	XXXXXXXXXX

UT Share Defined (UTSHR)			Campus Specific Defined (UTRGV)			
Fund Code	Account	Function	Department	Cost Center	Program Code	Project *

* Chartfield used only with Capital Projects and Sponsored Programs

The “ownership” responsibility signifies which entity maintains the values of the ChartFields.

ChartField Definitions

Account: The Account ChartField categorizes the nature of the financial transaction as a specific type of revenue, expense, asset, liability or net position (fund balance). This ChartField is a required field for all transactions.

Department: The Department ChartField identifies the organizational unit (academic, health affairs) within the University which was impacted by the transaction. It is a required field for income statement transactions. Units generally meet the following criteria to be considered a department; a) have an ongoing business purpose and objective within the University; b) have an established budget; c) have fiscal oversight by a responsible person; d) have positioned employees; e) occupy space.

Fund Code: Fund code is used to categorize transactions as they relate to the source of funding; such as educational and operating programs, federal sponsored programs, contributions from donors, etc. It serves as the identifier for each pool of money that requires separate budgeting, financial management, and/or reporting. This is a combination of what was previously known in legacy ERP as “fund/funding source”. Fund code will be used as a balancing ChartField, and will be a required field for all transactions.

Function: The Function ChartField is a combination of the NACUBO functional expense classification (i.e., instruction, research, etc.) and the federal element of reporting (i.e., departmental, libraries, etc.).

Cost Center: The Cost Center ChartField is used to record revenue and expense transactions for non-sponsored programs associated with formal or informal University programs including cross-disciplinary initiatives/centers; involving initiatives for academic and health affairs (school of medicine), public service activities, athletic areas, etc. Cost centers represent a lower level definition of the department.

Program Code: The Program Code ChartField is used to further categorize Cost Center revenue activity into lower level classifications (i.e., Fall, Spring, etc.).

Project: The Project ChartField is used to identify transactions associated with a specific grant or construction project. It provides additional functionality unique to projects accounting (i.e., project life, defined period, defined activities, etc.). Project includes restricted sponsored or plant funds projects (capital and non-capital). Projects enable departments to track work activities from budget set up through the completion of activity.

In addition to the Project ChartField, three other ChartFields are used to gather information specific to projects. These data are used by the Projects, Accounts Receivable, Contracts, and Billing Modules. Therefore, these three ChartFields are required for transactions using a project ID:

PC Business Unit: A business unit in Project Costing (PC) defines the type of project for the Project Costing and Grants Management modules; it is an operational subset of the organization. Defining a business unit within Project Costing allows information to be organized in order to best facilitate project management, analysis, reporting, and accounting.

Project Type: Further defines the type of project; which are Sponsored Programs, Capital, and Non-Capital.






Activity: The Activity ChartField allows for more granular detail about the project. The activities associated with a project are defined during the initial project set-up. When selecting the activity value for a transaction such as a journal entry, the list of available activities will be limited to the values that were associated with the project during set-up.

PeopleSoft ChartString Guidelines

A ChartString is a combination of the defined ChartFields, typically functioning in a manner similar to the way an account number functions at a bank. This ChartString, whether for a cost center or project, is a unique identifier contained in every transaction that is processed at UTRGV, and is organized in a manner that supports the preparation of financial reporting for internal and external purposes.

The type of financial transaction you are processing in PeopleSoft will dictate how to complete a ChartString. The following are general guidelines for using ChartStrings in PeopleSoft.

Business Unit	Account	Fund Code	Department	Function	Cost Center	Program Code	PC Business Unit	Project	Activity
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-  These ChartFields must have a valid value entered for all transactions.
-  These ChartFields must have a valid value for all income statement transactions, and can be blank or have a valid value for balance sheet transactions.
-  This ChartField must have a valid value for a non-project income statement transaction, and can be blank or have a valid value for balance sheet transactions.
-  This ChartField can be left blank or have a valid value when using a cost center.
-  These ChartFields must have a valid value entered for a project or left blank for non-project related transactions.

ChartField: Account

Chart of Accounts ChartField Structure								
ChartField Name	Account	Department	Fund Code	Function	Cost Center	Program Code	Project	
							Grant	Capital
Length	5 XXXXX	6 XXXXXX	4 XXXX	3 XXX	8 XXXXXXXXXX	4 XXXX	10 XXXXXXXXXXXX	8 XXXXXXXXXX

The Account ChartField categorizes the nature of the financial transaction as a specific type of revenue, expense, asset, liability or net position (fund balance). This ChartField is a required field for all financial transactions. The account represents the lowest level of detail for revenue and expense.

The value range for each of the Account categories is listed in the table below.

Account Range	Description
10000-19999	Assets
20000-29999	Liabilities
30000-39999	Fund Balance (Net Position)
40000-49999	Revenue
50000-59999	Salaries, Wages and Payroll Related Costs
60000-69999	Operating Expenses and Non-Operating Activities
70000-79999	Transfers
80000-89999	Capital Assets Purchases

Each account value is mapped to the corresponding financial reporting line on the Annual Financial Report (AFR); refer to sample below.

Account	Short Desc	Descr	AFR Parent Node	AFR Node
62101	Travel	Trvl In St Public Trans	OPERATING EXPENSES	TRAVEL
62102	Travel	Trvl In St Mileage	OPERATING EXPENSES	TRAVEL
62103	Travel	Travel In St Flat Per Diem	OPERATING EXPENSES	TRAVEL
62104	Travel	Trvl In St Overnight	OPERATING EXPENSES	TRAVEL

Link to the most current list of [PeopleSoft Account ChartField values](#).

Link to the conversion crosswalk for [Oracle Object/E-type](#) to PeopleSoft Account.

Budgetary accounting: a management tool to assist in controlling expenditures, whereby actual results are compared with budgets. The tables below include revenue and expense budgetary accounts and indicate Child level, where budget is loaded, and the Parent level, where budget is checked. This process is the same for both Cost Centers and Projects.

Revenue Budgetary Accounts	
Post Budget Here ↓	
OPR	
Account	Description
TOTRV	Total Revenue
OTH_ACT	Other Account
RTRFS	Revenue Transfers
BGBAL	Beginning Balance

Expense Budgetary Accounts for Cost Centers			
Funds Check Here (Parent) ↓		Post Budget Here (Child) ↓	
OPE		OPE_CHILD1	
Account	Description	Account	Description
A1000	Staff Salaries	B1000	A&P Salaries
		B1100	Classified Salaries
A1200	Wages	B1200	Wages
A2000	Faculty & TA Salaries	B2000	Faculty Salaries
A2100	GTA Salaries	B2100	TA Salaries
A3000	Payroll Related Costs	B3000	Staff Benefits
A4000	Operating Expenses	B4000	Maintenance & Operations
		B4100	Travel
		B4200	Utilities
		B4300	Scholarships & Fellowships
		B4400	Capital
A6000	Debt Service	B6000	Debt Service
A7000	Expense Transfers	B7000	Non Mandatory Transfer Out
		B7100	State Agency Transfer Out
		B7200	Interfund Transfer Out
		B7300	Intrafund Transfer Out
A9000	Reserve	B9000	Reserve
ALLAC	All Accounts		
ALLEX	All Expenses		
ALLRV	All Revenue		

Expense Budgetary Accounts for Grants			
		Post Budget Here (Child)	
		↓	
GRT_PARENT		GRT_CHILD1	
Account	Description	Account	Description
G1000	L1 All Expenses	G4010	L4 Salaries
		G4020	L4 Fringe Benefits
		G4030	L4 Construction
		G4040	L4 Equipment Fabrication
		G4050	L4 Equipment Capital
		G4060	L4 Curation
		G4070	L4 Consultants
		G4080	L4 Office Services
		G4081	L4 - Administrative Expenses
		G4082	L4 STEM Tuition
		G4090	L4 Other Direct Costs
		G4100	L4 Rentals & Leases
		G4105	L4 Rental Equipment
		G4110	L4 Travel - Domestic
		G4120	L4 Travel - Foreign
		G4130	L4 Participant Expenses
		G4135	L4 Participant Stipend
		G4140	L4 Scholarships & Fellowships
		G4150	L4 Tuition & Fees (Stud Supp)
		G4160	L4 SUBK < \$25K
G4170	L4 SUBK > \$25K		
G4180	L4 F&A		

ChartField: Department

Chart of Accounts ChartField Structure								
ChartField Name	Account	Department	Fund Code	Function	Cost Center	Program Code	Project	
							Grant	Capital
Length	5	6	4	3	8	4	10	8
	XXXXX	XXXXXX	XXXX	XXX	XXXXXXXXX	XXXX	XXXXXXXXXXXX	XXXXXXXXXX

The Department ChartField identifies the organizational unit (academic, health affairs) within the University which was impacted by the transaction. It is a required field for income statement transactions. Units generally meet the following criteria to be considered a department; a) have an ongoing business purpose and objective within the University; b) have an established budget; c) have fiscal oversight by a responsible person; d) have positioned employees; e) occupy space.

Legacy Oracle		PeopleSoft	
Org Number	Description	Department	Dept Name
72XXX	President	100000-104999	President
73XXX	Finance & Administration	200000-299999	Finance & Administration
74XXX	Research	106000-106999	Research, Grad Studies, New PGMS
75XXX&76XXX	Academic Affairs/Colleges	400000-499999	Academic Affairs, Student Success & P-16 Integration
742XX	School of Medicine	300000-399999	Health Affairs
77XXX	Strategic Enrollment	800000-899999	Strategic Enrollment
78XXX	Institutional Advancement	600000-699999	Institutional Advancement
79XXX	Govt & Community Relations	700000-799999	Govt & Community Relations

Link to Fiscal Year 2018 crosswalk [PeopleSoft Department ChartField values.](#)

Link to Fiscal Year 2019 [PeopleSoft Department ChartField values.](#)

ChartField: Fund Code

Chart of Accounts ChartField Structure								
ChartField Name	Account	Department	Fund Code	Function	Cost Center	Program Code	Project	
							Grant	Capital
Length	5	6	4	3	8	4	10	8
	XXXXX	XXXXXX	XXXX	XXX	XXXXXXXXXX	XXXX	XXXXXXXXXXXX	XXXXXXXXXX

Fund code is used to categorize transactions as they relate to the source of funding; such as educational and operating programs, federal sponsored programs, contributions from donors, etc. It serves as the identifier for each pool of money that requires separate budgeting, financial management, and/or reporting. This is a combination of what was previously known in legacy ERP as “fund/funding source”. Fund code will be used as a balancing ChartField, and will be a required field for all transactions.

Link to the conversion crosswalk for [Oracle Fund and Funding Source to PeopleSoft Fund Code](#).

The following is a brief description with allowability transaction examples for each Fund Code ChartField and its relationship with the legacy Fund and Funding Source.

Fund Codes within Educational and General Fund (E&G)

Legacy Oracle	PeopleSoft	
Fund/Funding Source	Fund Code	Description
Fund 11 E&G Funding Source Gxxxx	2100	E&G General Funds
	2105	E&G Other Programs - Research
	2115	E&G Special Items (i.e., SALSI)
	2116	E&G N.R.U.F. (TX Tier 1 Rsrch)
	2120	E&G State Pass Throughs
	2125	E&G School of Medicine
	2126	E&G School of Medicine
	2130	E&G School of Medicine TCMHC
	2135	E&G Lab Fees
	2150	E&G Local Funds

Educational and General, or state funded projects, primarily receive funding from state appropriations and statutory tuition. These funds are accounted for in PeopleSoft Funds 21xx. All expenditures made from these projects must support activities that represent the primary functions of an institution, such as: Instruction, Research, Public Service, Academic Support, Student Services; Institutional Support, Scholarships, Patient Care and Operation and Maintenance of Plant.

The educational and general appropriations made in this Act to the general academic teaching institutions, health related institutions, and Texas State Technical College may be expended for the following purposes, including, but not limited to: Instruction; Research; Public Service; Academic Support; Student Services; Institutional Support; Operation and Maintenance of Plant; Scholarships; Staff Benefits; Organized Activities; and Patient Care.

Expenditures that do Not support these activities are: auxiliary enterprise expenses, intercollegiate athletic expenses, advance payments for goods or services before their delivery (exceptions: newspaper/magazine subscriptions, seminars), money, goods, or services to a charitable organization, food, coffee, cream, sugar and similar items that employees or visitors would consume, plants, flowers, or floral arrangements, and awards in any amount.

The fiscal year runs from September 1 through August 31. Merchandise and services should be received and utilized during the fiscal year for which they are intended.

Examples of Allowable Expenses:

- Computer supplies & equipment
- Consultant services & travel expenses
- Cleaning supplies including brooms, etc.
- IT charges for allowable services and purchases

- Lab & office equipment
- Lab & office supplies
- License to practice in the state of Texas (includes drug enforcement license)
- Rental of lab & office equipment
- Memberships or dues (must be related to purpose of department)
- Other items & services necessary to department operation
- Travel expenses up to state per diem and University Allowance Rates (including registration fees and mandatory baggage fees) for Academic and SOM employees & prospective employees

Examples of Unallowable Expenses:

Any item or service intended for:

- A gift
- Entertainment
- Personal consumption
- Personal use
- Promotional Items

Examples of Unallowable Expenses for State Funds:

- | | |
|---|---|
| <ul style="list-style-type: none"> ▪ Alumni dues ▪ Beverages & food ▪ Brief cases & portfolios ▪ Caps & gowns ▪ Clothing & other accessories, including t-shirts ▪ Containers & utensils for beverages & food ▪ Contributions & donations ▪ Decorations ▪ Exercise Classes (i.e. yoga class) ▪ Entertainment club memberships ▪ Faculty benefit pkg. (includes faculty parking permit) ▪ Fees for lost keys, passes, ID cards, etc. ▪ Flowers, plants, etc. ▪ Fundraisers | <ul style="list-style-type: none"> ▪ Invitations ▪ Games ▪ Gifts ▪ Gratuities ▪ Greeting cards (any occasion) ▪ License to practice out of state ▪ Luggage ▪ Paintings & pictures ▪ Parking fines ▪ Parking permit for all SOM employees & visitors ▪ Personal supplies ▪ Promotional items such as t-shirts, caps, mugs, banners, pens, etc. ▪ Retail Gift Cards ▪ Travel for students, including prospective PhD students |
|---|---|

Microwaves, coffee makers, freezers, and refrigerators are not allowable unless used in lab for research purposes. Cap and gown is only allowed on the State Dean Projects and must be handled through the UTRGV Bookstore on an IT

Fund Codes within Designated Funds (DES)

Legacy Oracle	PeopleSoft	
Fund/Funding Source	Fund Code	Description
Fund 21 Designated Funding Source Dxxxx	3100	DES Organized Act Rel to Instr
	3105	DES Designated Tuition
	3106	DES Differential Tuition
	3107	DES Accel Online Tuition
	3110	DES Tobacco
	3120	DES Quasi-Endowments
	3135	DES IDC Indirect Cost Recovery
	3140	DES Mandatory Fees
	3200	DES Net Service Departments
	3300	DES PUF
	3410	School of Medicine MSRDP Funds
	3420	School of Medicine DSRIP Funds
	3430	School of Medicine Contracts

Designated Funds have been internally designated by University management or by the Board of Regents for a specific use (which must be an educational purpose). The internal designation may be removed or altered at management’s discretion. No broad set of restrictions exists for this fund, but expenditures made must comply with the specific purpose of the project. Primary uses of designated funds include instruction and institutional support. Designated fund projects primarily receive funding from Tuition, Sales and services of educational activities, and Fees.

Tobacco Funds (Specific to the School of Medicine) are recorded in the Designated Fund Group, but are state money and follow state policies. Follow guidelines for E&G funds.

Examples of Allowable Expenses:

- Candy, flowers, fruit baskets, plants for the following individuals and occasions:

<p><u>Individuals</u> Employees Family member of employees Officials & other officers of other universities Officials of state or federal agencies Local dignitaries</p>	<p><u>Occasions</u> Achievement Recognition Congratulations Sympathy</p>
--	---
- Beverage services (*including tea, soft drinks, & juices*)
- Computer supplies & equipment

- Consultant services & travel expenses
- Continuing education course supplies, rentals, & expenses
- Expenses for official functions that have a purpose & benefit to the university, including recruitment events; this includes business entertainment and reasonable alcoholic beverages (must be accompanied with food); designated tuition funds may not be used to purchase alcohol.
- IT charge for allowable services and purchases
- Lab supplies and equipment
- License to practice in the state of Texas (*including drug enforcement license*)
- Memberships (*must be related to purpose of department*)
- Office supplies and equipment
- Parking permit for visitors
- Promotional Items such as t-shirts, caps, mugs, banners, pens, etc.
- Rental of lab and office equipment
- Scholarships for SOM students
- Other items & services necessary for the operation of office, labs, & continuing education courses
- Travel expenses (*including registration fees, mandatory baggage fees*) of employees, residents and students

Examples of Unallowable Expenses:

Any item or service intended for:

- Personal consumption
- Personal use

Examples of Unallowable Expenses for Designated Funds:

- | | |
|---|--|
| <ul style="list-style-type: none"> ▪ Alumni dues and memberships ▪ Brief cases & portfolios ▪ Contributions and donations ▪ Decorations ▪ Entertainment club memberships ▪ Entertainment with no purpose and benefit to SOM (<i>i.e. birthdays, showers, etc.</i>) ▪ Faculty benefit pkg. (including SOM faculty parking permit) ▪ Fees for lost keys, passes, ID cards, etc. | <ul style="list-style-type: none"> ▪ Games ▪ Greeting cards (<i>any occasion</i>) ▪ License to practice in other states ▪ Luggage ▪ Parking permit for all SOM employees ▪ Parking fines ▪ Personal clothing & accessories ▪ Personal supplies |
|---|--|

Practice Plan Funds & Delivery System Reform Incentive Payment (DSRIP)

(Specific to the School of Medicine)

The Purpose of the Faculty Practice Plan is to manage and hold in trust the professional income of School of Medicine faculty members. The Plan sets forth a general framework for compensating School of

Medicine faculty and certain key administrators as determined by the President in order to attract and retain outstanding faculty and administrators by rewarding performance, clinical innovation and productivity, research, teaching, and administrative excellence; providing fairness and consistency in compensation determinations; and aligning faculty performance with the Institution’s mission.

The Delivery System Reform Incentive Payments (DSRIP) program is a federally sponsored pay-for-performance initiative developed by the Center for Medicare and Medicaid Services (CMS) as an alternative to supplemental payment programs. The primary goal of the program is to reduce avoidable hospital use by 25 percent over five years. The program intends to transition supplemental payments dispensed by CMS to a rewards-based model payment structure contingent on achieving health improvement goals, which may ultimately replace all traditional supplemental payment programs.

These funds follow the same guidelines as Designated Funds.

Fund Codes within Auxiliary Enterprises Fund

Legacy Oracle	PeopleSoft	
Fund/Funding Source	Fund Code	Description
Fund 31 Auxiliary Funding Source Axxxx	4100	AUX intercollegiate Activities
	4200	AUX Housing & Food Service
	4300	AUX Bookstore
	4400	AUX Parking and Traffic
	4500	AUX Student Health Center
	4600	AUX Student Service Fees
	4700	AUX Other
	4800	AUX Student Activities

An auxiliary enterprise exists to furnish goods or services to students, faculty, or staff, and it assesses a charge directly related to, although not necessarily equal to, the costs of the goods or services. The distinguishing characteristic of an auxiliary enterprise is that it is managed as an essentially self-supporting activity – it finances its operations through its own revenues. Auxiliary Funds, with the exception of student service fees and funds under the control of intercollegiate athletics, may be used to purchase alcohol as permitted by university guidelines and state law.

Examples include:

- Athletic programs
- Food services
- Dormitories

Expenditures made from auxiliary projects must correspond to the service the particular department provides.

Fund Codes within Restricted Fund

Legacy Oracle	PeopleSoft	
Fund/Funding Source	Fund Code	Description
Fund 41 Restricted Funding Source Rxxxx	5100	RES Federal Sponsored Programs
	5200	RES State Sponsored Programs
	5300	RES Local Sponsored Programs
	5400	RES Private Sponsored Programs
	5500	Restricted Non-Sponsored Gifts
	5600	Endowment Distributions
	5700	RES Federal Direct Loans
	5800	RES Other

5500-Restricted Non-Sponsored Gifts

Funding from these projects consist primarily of an asset given voluntarily by a private donor. The donor fully relinquishes control of the funds and does not receive goods or services in return. These funds may have some restrictions, if so the restrictions are outlined in the gift agreement.

5600-Endowment Distributions

Funding for these projects consists of endowed distributions. Endowments have specified endowment criteria outlined in the gift agreement; the use of these funds must also comply with the elements outlined in the endowment compliance program.

Gifts and Endowment Accounts

Examples of Allowable Expenses (expenses noted in the donor agreement): Always reference the specific gift criteria for allowable expenses.

- Scholarships
- Program Support
- Research Support

Examples of Unallowable Expenses:

Please refer to the gift documentation or endowment agreement for restrictions and limitations.

Any item or service intended for:

- A gift
- Personal consumption or use

Examples of Unallowable Expenses for Restricted Gifts/Endowments:

- Memberships, unless directly related to the purpose of the gift
- Alcoholic Beverages or services
- Contributions and donation
- Decorations, unless directly related to an event allowable by the criteria

- Entertainment with no purpose and benefit to UTRGV (*i.e. birthdays, showers, etc.*)
- Faculty benefit pkg. (including faculty parking permit)
- Fees for lost keys, passes, ID cards, etc.
- Parking fines
- Personal clothing & accessories
- Personal supplies
- Flowers, plants, etc.
- Other expenses not directly supporting the purpose of the endowment

The Office of Sponsored Programs (OSP) handles all the pre-award activities and non-fiscal award administration for the Principal Investigators (PI). All applications for external funds must be submitted to the Office of Sponsored Programs (OSP). This includes proposals for such contracts, grants and agreements of solicitation of funds, whether with government agencies, industries, foundations, or other private granting agencies. Once all pre-award activities are completed, the Office of Sponsored Programs (OSP) forwards award documentation (notification of grant awards, contracts, letter of agreements, etc.) to the Office of Grants & Contracts (G&C). The awarded proposal/the sponsored award/project and approved budget will be set up by OSP and G&C in the PeopleSoft Financial System.

Federal & State Grants:

Expenditures are verified for allowable expenditures, availability of funds, and grant/contract compliance. All expenditures should be in line with the Uniform Guidance regulations, funding agency guidelines and university policies.

Purchases Approximating Termination Date

Items not received during the project period are not considered of benefit to the project and may be disallowed. Therefore, no purchase of equipment should be made later than sixty (60) days prior to the final termination date of an agreement.

Allowable Expenses are outlined in the granting agency’s terms and conditions for its allowability of costs:

Examples of Allowable Expenses:

- Consultant services & travel expenses
- IT charges for allowable services and purchases
- Project supplies (*chemicals, lab supplies, pens, pencils, folders, notebooks*) identified as being “exclusively for the support” of the sponsored agreement
- Postage for special mailing or delivery cost when necessary for the success or completion of the project
- Publications (*books, subscriptions*) – only if essential to the daily conduct of the project & not readily available from other sources (*such as the library*)
- Scientific equipment necessary to the project
- Other items & services necessary for the research of the grant
- Telephone – long distance only when specifically identified with the project. Local phone charges are generally not allowed except where patients call in to a specific telephone line.
- Travel expenses – (*including registration fees*) for SOM employees that will benefit the grant

Examples of Unallowable Expenses:

--Please refer to the Notice of Award for the grant’s restrictions and limitations.--

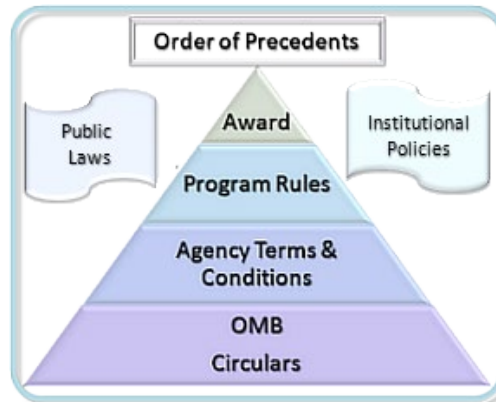
Also, any item or service intended for:

- A gift
- Entertainment
- Personal consumption
- Personal use

Examples of Unallowable Expenses for Restricted – Federal/State Grant Funds:

- | | |
|---|---|
| <ul style="list-style-type: none"> ▪ Beverages & food ▪ Brief cases & portfolios ▪ Caps & gowns ▪ Clothing & other accessories ▪ Containers & utensils for beverages & food ▪ Contributions & donations ▪ Memberships (not listed in grant budget) ▪ Decorations ▪ Drug enforcement license or fee (DEA) ▪ Entertainment costs ▪ Faculty benefit pkg. (includes faculty parking permit) ▪ Fees for lost keys, passes, ID cards, etc. ▪ Flowers, plants, etc. ▪ Fund raisers ▪ Games ▪ Gifts | <ul style="list-style-type: none"> ▪ Greeting cards (any occasion) ▪ Honorariums ▪ Invitations ▪ License to practice ▪ Luggage ▪ Membership – dues (not approved by grant) ▪ Office or general purpose equipment & supplies (commonly found in any office) – not allowed unless specified in grant budget ▪ Paintings & pictures ▪ Parking fines ▪ Parking permit for all SOM employees & visitors ▪ Personal supplies ▪ Phone – local monthly charges & instrument charges ▪ Postage – routine costs ▪ Publications not listed in grant budget ▪ Scholarships & student aid |
|---|---|

Costs incurred on sponsored projects must be compliant with the terms and conditions of the notice of award, as well as follow the order of precedents that will help determine the allow ability of costs. All levels of regulation apply. However, when there is a conflict, the regulations that fall higher in the triangle take precedence over those at the lower levels.



National Council of University Research Administrators (NCURA)

Private and Local Grants

Funding for these projects consists primarily of gifts, contracts, and grant funds from local or private donors; these funds are restricted by the donor as to how they are spent. Important aspects of the project (i.e., its start and end dates) are determined by the terms of the sponsored award it is linked to.

Examples of Allowable Expenses (if approved by the donor):

--Please refer to the granting agency's terms & conditions for its allowability of costs.--

- Consultant services & travel expenses
- Expenses for official functions that have a purpose & benefit to the SOM
- IT charges for allowable services & purchases
- Lab supplies & equipment
- Parking permit for visitors
- Rental of lab equipment
- Other items & services necessary for the operation of the lab or research
- Travel expenses (*including registration fees*) of employees, student and residents

Examples of Unallowable Expenses:

--Please refer to the Notice of Award and the granting agency for the grant's restrictions and limitations.--

Any item or service intended for:

- A gift
- Personal consumption
- Personal use
-

Examples of Unallowable Expenses for Restricted Private/Local Grant Funds:

- | | |
|--|---|
| <ul style="list-style-type: none"> ▪ Alumni dues and memberships ▪ Beverage services ▪ Brief cases & portfolios ▪ Contributions and donation ▪ Decorations ▪ Drug enforcement license or fee (DEA) ▪ Entertainment club memberships ▪ Entertainment with no purpose and benefit to SOM (<i>i.e. birthdays, showers, etc.</i>) ▪ Faculty benefit pkg. (including faculty parking permit) | <ul style="list-style-type: none"> ▪ Fees for lost keys, passes, ID cards, etc. ▪ Games ▪ Greeting cards (<i>any occasion</i>) ▪ License to practice in other states ▪ Luggage ▪ Parking permit for all SOM employees ▪ Parking fines ▪ Personal clothing & accessories ▪ Personal supplies ▪ Flowers, plants, etc. |
|--|---|

Fund Codes within Plant Funds

Legacy Oracle	PeopleSoft	
Fund/Funding Source	Fund Code	Description
Fund 71 Plant Funding Source Pxxxx	7100	PLT Generic Plant Fund
	7101	PLT Permanent Univ Fund Bonds
	7102	PLT Revenue Financ Bonds Note
	7103	PLT Tuition Revenue Bond
	7104	PLT Other Sources
	7105	PLT Interest Earned Const Funds

The Texas Constitution authorizes the U.T. System Board of Regents to issue bonds and notes secured by the U.T. System’s interest in the Permanent University Fund for the purpose of:

- Acquiring land, with or without permanent improvements
- Constructing and equipping buildings or other permanent improvements
- Major repair and rehabilitation of buildings and other permanent improvements
- Acquiring capital equipment
- Acquiring library books and library materials

LERR, Faculty STARS, and similar funded programs were established for the last three purposes noted above.

The general guideline to determine whether an item is eligible for LERR, Faculty STARS, or similar funded programs is that it **must have a useful life of at least one year**.

Examples of Allowable Expenses:

Major Repairs or Rehabilitation of Buildings or Other Permanent Improvements

These are normally expected to extend the useful life, improve operating efficiency, eliminate health and safety hazards, correct structural or mechanical defects, upgrade the quality of existing facilities, or convert these assets to more useful functions, but that are not considered routine maintenance.

Funds are available for:

- Repairs
- Renovations
- Replacements
- Betterments

Not to include:

- Routine maintenance

Allowable Costs:
<ul style="list-style-type: none"> ▪ contract price ▪ construction cost ▪ other costs associated with making the building or improvement suitable for its intended use

Acquisition of Capital Equipment

Items generally regarded as nonexpendable, tangible personal property which have a useful life of more than one year.

Funds are available for:

- Equipment & furnishings that are inventoried

Allowable Costs:	Unallowable Costs:
<ul style="list-style-type: none"> ▪ net invoice price ▪ any modifications ▪ attachments ▪ accessories ▪ auxiliary apparatus ▪ taxes ▪ duty ▪ in-transit insurance ▪ freight ▪ installation ▪ salaries (if associated with software development or implementation) ▪ bundled software (if part of initial purchase of computer software) ▪ software licenses that will be owned 	<ul style="list-style-type: none"> ▪ warranties ▪ service features (i.e. maintenance agreements, loaner programs) ▪ software maintenance cost ▪ software licenses with an annual fee that will not be owned ▪ employee training ▪ travel cost ▪ office supplies (i.e. staplers, paper shredders, computer mice purchased separately) ▪ medical & lab supplies ▪ chemicals ▪ gases ▪ animals (such as for lab research)

Equipment including software that will be used system wide, or between U.T. institutions and System Administration, is eligible for LERR, Faculty STARS, or similar program funds.

Acquisition of Library Books and Library Materials

The acquisition of library books and library materials is eligible for LERR.

Funds are available for:

- Library books
- Journals
- Periodicals
- Microforms
- Audio/visual media
- Computer-based information
- Manuscripts
- Maps
- Documents
- Similar items that provide information essential to learning or enhance quality of library programs

Allowable Costs:	Unallowable Costs:
<ul style="list-style-type: none"> ▪ invoice price ▪ freight-in ▪ handling & insurance ▪ binding ▪ electronic access charges ▪ reproduction ▪ other costs required to put assets in place 	<ul style="list-style-type: none"> ▪ library salaries

Faculty STARS Program

The Faculty STARS program funded by PUF bond proceeds supports the recruitment and retention of the best-qualified faculty at both academic and health institutions by providing additional resources to build and enhance research infrastructure. The STARS program is funded in the same manner as LERR; therefore, the same guidelines apply and each item must have a useful life of more than one year.

The goals of the STARS Program are to: recruit senior faculty with national prominence; improve the quality of new faculty and research capacity of the institutions by augmenting the start-up packages for tenure and tenure-track faculty; and retain high quality faculty who have had offers from another research institution or have the potential to leave because of limited access to quality equipment or laboratories.

Funds are available for:

- Laboratory renovations
- Equipment purchases

Not to include:

- Faculty Salaries

Examples of Unallowable Expenses:

Items associated with:

- Student housing
- Intercollegiate athletics
- Auxiliary enterprises

Any item or service intended for:

- A gift
- Entertainment
- Personal consumption
- Personal use

Examples of Unallowable Expenses for Plant Funds:

- Alumni dues
- Brief cases & portfolios
- Caps and gowns
- Clothing and other accessories
- Memberships or dues
- Beverages & food
- Containers & utensils for beverages & food
- Contributions and donations
- Decorations
- Drug enforcement license or fee (DEA)
- Faculty benefit pkg. (including faculty parking permit)
- Fees for lost keys, passes, ID cards, etc.
- Flowers, plants, etc.
- Fund raisers
- Games
- Gifts
- Greeting cards (*any occasion*)
- Invitations
- License to practice
- Luggage
- Paintings & pictures
- Parking permit for all SOM employees and visitors
- Parking fines
- Personal supplies
- Items not inventoried

Fund Codes within Agency Funds

Legacy Oracle	PeopleSoft	
Fund/Funding Source	Fund Code	Description
Fund 81 Agency Funding Source Zxxxx	9200	AGY Agency

These funds are owned by an outside entity or individuals, but the University is acting as their custodian or fiscal agent.

ChartField: Function

Chart of Accounts ChartField Structure								
ChartField Name	Account	Department	Fund Code	Function	Cost Center	Program Code	Project	
							Grant	Capital
Length	5	6	4	3	8	4	10	8
	XXXXX	XXXXXX	XXXX	XXX	XXXXXXXXX	XXXX	XXXXXXXXXX	XXXXXXXXX

The Function ChartField is a combination of the NACUBO functional expense classification (i.e., instruction, research, etc.) and the federal element of reporting (i.e., departmental, libraries, etc.).

Function	Description
100	Instruction
200	Research
201	Research - Departmental
202	Research - Organized On Campus
203	Research-Organized Off Campus
300	Public Service
304	Public Service-Other Spons Prj
305	Public Serv-Oth Institutional
400	Academic Support
401	Academic Support-Instruction
405	Academic Support-Other Inst
416	Academic Support-Admin
418	Academic Support - Libraries
420	Academic Support-Stud Svc Admn
500	Auxiliary
518	Libraries
600	Student Services
605	Student Services-Oth Inst Acti
615	Student Services Administratio
700	Institutional Support
705	Institutional Support-Other
713	Institutional Support-G&A
714	Institutional Support-Spon Prj
715	Institutional Support-Staff Be
800	Operation & Maint of Plant
997	Scholarship & Fellowship
999	Not Applicable - Update descr
D99	Depreciation
H99	Hospitals and Clinics

ChartField: Cost Center

Chart of Accounts ChartField Structure								
ChartField Name	Account	Department	Fund Code	Function	Cost Center	Program Code	Project	
							Grant	Capital
Length	5	6	4	3	8	4	10	8
	XXXXX	XXXXXX	XXXX	XXX	XXXXXXXXX	XXXX	XXXXXXXXXXXX	XXXXXXXXXX

The Cost Center ChartField is used to record revenue and expense transactions for non-sponsored programs associated with formal or informal University programs including cross-disciplinary initiatives/centers; involving initiatives for academic and health affairs (school of medicine), public service activities, athletic areas, etc. Cost Centers represent a lower level definition of the department.

The legacy Oracle Project was converted to either a PeopleSoft Cost Center or Project. They are assigned values based on the funding source and sequential numbering. Sponsored programs that have an award and Capital construction will be set up as Projects. All other non-sponsored activities will be set up as Cost Centers.

The following are prefixes used for Cost Centers and Projects (Grants & Capital)

Cost Center and Project (Grant or Capital)			
Prefix	Description	Prefix	Description
21	E&G General	51	Restricted Federal Sponsored Programs
22	E&G Lab Fees	511	Restricted Federal Sponsored Programs - Pass Throughs
23	E&G Special Items [SOM begin with 23000300]	52	Restricted State Sponsored Programs
24	E&G Transfers	53	Restricted Local Sponsored Programs
		54	Restricted Private Sponsored Programs
31	Designated General (includes TPEG and DT set-a-Sides)	550	Restricted Gifts and Other (Legacy 45)
32	Designated Service Departments	551	Restricted Gifts and Other (Legacy 44)
33	Designated PUF/LERR	554	Restricted Gifts and Other - Other Endowments
34	Designated Indirect Cost Recovery	560	Restricted Gifts for Endowments - Treasury
35	Designated Tobacco		
36	MSRDP	63	Endowments
37	DSRIP	70	Plant Funds - Capital
		71	Plant Funds - Non-Capital
41	Auxiliary Intercollegiate Athletics (legacy 330)		
42	Auxiliary Housing & Food Service (legacy 350)	81	Loan Funds
43	Auxiliary Bookstore (legacy 340)		
44	Auxiliary Parking and Traffic (legacy 370)	92	Agency Funds
45	Auxiliary Student Health Center		
46	Auxiliary Student Service Fees (legacy 310)		
47	Auxiliary Other		
48	Auxiliary Student Activities		
481	Wellness and Recreation Center		
482	Student Union		
483	Child Development Center		

Link to the conversion crosswalk for Oracle Project to [PeopleSoft Cost Center](#).

ChartField: Program Code

Chart of Accounts ChartField Structure								
ChartField Name	Account	Department	Fund Code	Function	Cost Center	Program Code	Project	
							Grant	Capital
Length	5	6	4	3	8	4	10	8
	XXXXX	XXXXXX	XXXX	XXX	XXXXXXXXX	XXXX	XXXXXXXXXXXX	XXXXXXXXXX

The Program Code ChartField is used to further categorize Cost Center revenue activity into lower level classifications (i.e., Fall, Spring, etc.). Under current setups, UTRGV will be capturing the tuition and fee semester of Fall, Spring, and Summer.

ChartField: Project

Chart of Accounts ChartField Structure								
ChartField Name	Account	Department	Fund Code	Function	Cost Center	Program Code	Project	
							Grant	Capital
Length	5	6	4	3	8	4	10	8
	XXXXX	XXXXXX	XXXX	XXX	XXXXXXXXX	XXXX	XXXXXXXXXXXX	XXXXXXXXXX

The Project ChartField is used to identify transactions associated with a specific grant or plant project. It provides additional functionality unique to projects accounting (i.e., project life, defined period, defined activities, etc.). Project includes restricted sponsored or plant funds projects (capital and non-capital). Projects enable departments to track work activities from budget set up through the completion of activity.

This activity is maintained in separate PeopleSoft modules; Grants Management for contract and grants; and Project Costing for plant fund projects. Sponsored projects are activities funded wholly or in part by sponsored awards, most notably by grants and contracts. Important aspects of each project (i.e., its start and end dates) are determined by the terms of the sponsored award it is linked to.

Plant fund project activities can be one or more and are used to track the project schedule, cost, budget, and fund at a granular level. Activities are the individual tasks that make up a project.

In addition to the Project ChartField, three other ChartFields are used to gather information specific to projects. These data are used by the Projects, Accounts Receivable, Contracts, and Billing Modules. Therefore, these three ChartFields are required for transactions using a project ID originating from PeopleSoft feeder modules like GL, Payables and Travel & Expense.

PC Business Unit: A business unit in Project Costing (PC) defines the type of project for the Project Costing and Grants modules; it is an operational subset of the organization. Defining a business unit within Project Costing allows information to be organized in order to best facilitate project management, analysis, reporting, and accounting.

UTRGV's PC Business Units are defined as:

- UTRSP UT Rio Grande Valley Sponsored Projects
- UTRPF UT Rio Grande Valley Plant Funds

Project Type: Further defines the type of project; which are Sponsored Programs, Capital, and Non-Capital.

Project ID: The number associated with a project from Sponsored Programs, Capital, and Non-Capital

Activity: The Activity ChartField allows for more granular detail about the project. The activities associated with a project are defined during the initial project set-up. When selecting the activity value for a transaction such as a journal entry, the list of available activities will be limited to the values that were associated with the project during set-up.

UTRGV's Activity values are defined as:

Plant Fund Projects:

- IM Institutionally Managed
- OM OFPC Managed (UT System's Office of Facilities Planning and Construction)

Sponsored Projects:

- 1 Activity for sponsored project is 1

Link to the conversion crosswalk for Oracle Project to [Sponsored PeopleSoft Project](#).

Link to the conversion crosswalk for Oracle Plant Project to PeopleSoft Plant Project.

What is a Speed Type?

Speed Types are shortcuts created for frequently keyed ChartField combinations. Instead of repeatedly keying in the ChartField combinations on each data entry page, the user selects the predefined Speed Type key.

Speed Types are configurable by Business Unit, as follows:

For a Cost Center, the Speed Type will be the same value as the Cost Center value and will populate the Fund Code, Department, Cost Center, and Function.

For a Cost Share Cost Center, the Speed Type will include CS prefix plus the same value as the Cost Center value, and will populate the Fund Code, Department, Cost Center, Function, PC Business Unit, Project and Activity.

For a Grant Project, the Speed Type will be the same value as the Project value, and will populate the Fund Code, Department, Function, PC Business Unit, Project and Activity.

For a Capital Project, the Speed Type will be the same as the Project & Activity values, and will populate the Fund Code, Department, Function, PC Business Unit, Project and Activity.

Link for [Cost Center SpeedTypes](#) and information included with the SpeedType.

Link for [Grants Project SpeedTypes](#) and information included with the SpeedType.

Link for [Plant Project SpeedTypes](#) and information included with the SpeedType.