A chart of accounts (COA) is a financial organizational tool that provides a complete listing of every account in an accounting system. An account is a unique record for each type of asset, liability, equity, revenue and expense.
### Balance Sheet
- Assets
- Liabilities
- Net Assets

### Profit and Loss (P&L)
- Revenues
- Expenditures
**SPOTLIGHT – CHART OF ACCOUNTS**

**SAP General Ledgers**

- **FM - Funds Mgmt**
  - Budgetary Control

- **FI - Financial Accounting**
  - Fund Accounting

- **Funds/Functions/Departments/Programs**

- **GM - Grants Management**
  - Grant Accounting, Control & Billing

- **CO - Controlling**
  - Cost Control
Enterprise Structure
Portrayal of the Institution’s business enterprise in SAP terms

Master Data
Core data that is used as a base for any transaction – the things we need to know
Things We Need to Know:

- Organization responsible/accountable
- Source of funding
- Mission Categorization
- Classification
- Other data required to account for and report on our financial operations as an institution
Enterprise Structure

**Company Code**
The highest organizational unit of financial accounting for which a complete self-contained set of accounts can be drawn up for purposes of external reporting.

**Business Area**
Organizational unit of financial accounting that represents a separate area of operations or responsibilities within an organization.

**How it is used**
Balance Sheets can be prepared by Company Code and/or Business Area.
Enterprise Structure

Company Code = 1855

Represents the full Penn State entity including all subsidiaries and corporations consolidated into our financial statements
Enterprise Structure

Level below Company
Primarily corresponds to our current Subsidiaries and Administrative Areas
## Business Area – 4 Characters

<table>
<thead>
<tr>
<th>University</th>
<th>Subsidiaries</th>
</tr>
</thead>
<tbody>
<tr>
<td>3670</td>
<td>College of Arts &amp; Architecture</td>
</tr>
<tr>
<td>5100</td>
<td>Altoona Campus</td>
</tr>
</tbody>
</table>
## SPOTLIGHT – CHART OF ACCOUNTS

### MASTER DATA BY SAP COMPONENT

<table>
<thead>
<tr>
<th>Business Requirements</th>
<th>FI</th>
<th>CO</th>
<th>FM</th>
<th>GM</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Reporting Entity</strong></td>
<td>Company Code</td>
<td>Controlling Area</td>
<td>Funds Mgmt Area</td>
<td>Company Code</td>
</tr>
<tr>
<td><strong>Funding Source</strong></td>
<td>Fund</td>
<td>Fund</td>
<td>Fund</td>
<td>Fund</td>
</tr>
<tr>
<td><strong>Financial Classification</strong></td>
<td>GL Account</td>
<td>Cost Element</td>
<td>Commitment Item</td>
<td>Sponsored Class</td>
</tr>
<tr>
<td><strong>Function</strong></td>
<td>Functional Area</td>
<td>Functional Area</td>
<td>Functional Area</td>
<td>Functional Area</td>
</tr>
<tr>
<td><strong>Organizational Unit</strong></td>
<td>Business Area Cost Center</td>
<td>Business Area Cost Center</td>
<td>Fund Center</td>
<td>Fund Center</td>
</tr>
<tr>
<td><strong>Revenue and Cost Collector</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Program/Project</strong></td>
<td>Internal Order WBS Element</td>
<td>Internal Order WBS Element</td>
<td>Funded Program</td>
<td>Sponsored Program</td>
</tr>
<tr>
<td><strong>Revenue and Cost Collector</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Grant Funding Source</strong></td>
<td>Grant</td>
<td>Grant</td>
<td>Grant</td>
<td>Grant</td>
</tr>
</tbody>
</table>
## SPOTLIGHT – CHART OF ACCOUNTS

### MASTER DATA – IBIS TERMINOLOGY CROSSWALK

<table>
<thead>
<tr>
<th>Business Requirements -</th>
<th>FI</th>
<th>CO</th>
<th>FM</th>
<th>GM</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Company Code</td>
<td>Controlling Area</td>
<td>Funds Mgmt Area</td>
<td>Company Code</td>
</tr>
<tr>
<td>FUND</td>
<td>Fund</td>
<td>Fund</td>
<td>Fund</td>
<td>Fund</td>
</tr>
<tr>
<td>OBJECT CODE – SUB-OBJECT</td>
<td>GL Account</td>
<td>Cost Element</td>
<td>Commitment Item</td>
<td>Sponsored Class</td>
</tr>
<tr>
<td>FUNCTION CODE</td>
<td>Functional Area</td>
<td>Functional Area</td>
<td>Functional Area</td>
<td>Functional Area</td>
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<tr>
<td>ADMINISTRATIVE AREA</td>
<td>Business Area</td>
<td>Business Area</td>
<td></td>
<td></td>
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<tr>
<td>BUDGET</td>
<td>Cost Center</td>
<td>Cost Center</td>
<td>Fund Center</td>
<td>Fund Center</td>
</tr>
<tr>
<td>COST CENTER</td>
<td>Internal Order WBS Element</td>
<td>Internal Order WBS Element</td>
<td>Funded Program</td>
<td>Sponsored Program</td>
</tr>
<tr>
<td>ACCOUNT (BUDGET/FUND)</td>
<td>Grant</td>
<td>Grant</td>
<td>Grant</td>
<td>Grant</td>
</tr>
</tbody>
</table>
SPOTLIGHT – CHART OF ACCOUNTS

REPORTING BY LEDGER

FI
- GL Account
- Business Area
- Fund
- Functional Area
- Grant

CO
- Cost Element
- Business Area
- Fund
- Functional Area
- Grant
- Cost Object
  - Cost Center
  - Internal Order
  - WBS Element

FM
- Commitment Item
- Fund
- Functional Area
- Grant
- Fund Center
- Funded Program

GM
- Sponsored Class
- GL Account
- Commitment Item
- Business Area
- Fund
- Functional Area
- Grant
- Sponsored Program
- Cost Object
  - Cost Center
  - Internal Order
  - WBS Element
- Fund Center
- Funded Program

Information Provided:
- FASB Statements
- Component Unit Statements
- Cost Allocations Diagnostics
- Budget, Encumbrance & Actual
- Grant Budget, Encumbrance & Actual Balance Sheet
SPOTLIGHT – CHART OF ACCOUNTS

MASTER DATA DESIGN

- Company Code
  1855

- Business Area
  (Admin Area or Subsidiary)

- Cost Center/
  Fund Center
### Spotlight – Chart of Accounts

#### Cost Center-Fund Center

<table>
<thead>
<tr>
<th>Organizational Unit</th>
<th>FI</th>
<th>CO</th>
<th>FM</th>
<th>GM</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cost Center</td>
<td>Cost Center</td>
<td>Fund Center</td>
<td>Fund Center</td>
<td></td>
</tr>
</tbody>
</table>

**Purpose**
- Represents a collector of costs and revenues for a permanent activity within an organizational unit (e.g. department, division, etc.)
- Can be further subdivided by fund

**Uses**
- Cost Center – Departmental revenue/cost collector, cost allocation sender/receiver
- Fund Center – Departmental Budget Responsibility Center
**SPOTLIGHT – CHART OF ACCOUNTS**

**COST CENTER/FUND CENTER – 10 CHARACTERS**

<table>
<thead>
<tr>
<th>XXX</th>
<th>XX</th>
<th>XXXXX</th>
</tr>
</thead>
</table>
| 1st 3 digits of Business Area  
- Primarily Corresponds to Administrative Units  
- Subsidiaries | Department | Sequentially Numbered |

<table>
<thead>
<tr>
<th>Cost Center</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>387 25 00020</td>
<td>Arts and Architecture Visual Arts Dept UG Instruction</td>
</tr>
</tbody>
</table>
SPOTLIGHT – CHART OF ACCOUNTS

MASTER DATA DESIGN

- Company Code
  - 1855

- Business Area
  - (Admin Area or Subsidiary)

- Cost Center
- Fund Center

- Internal Order

- WBS
  - Work Breakdown Structure
SPOTLIGHT – CHART OF ACCOUNTS

WBS – Work Breakdown Structure

- Will be used for Capital Projects and ARL Projects
- Can be used for any other type of activity which requires more complicated management of a multi-level project
- Structure of levels needed will be decided during Capital Projects and ARL Explore Sessions
## SPOTLIGHT – CHART OF ACCOUNTS

### INTERNAL ORDER – WBS ELEMENT

<table>
<thead>
<tr>
<th>Program/Job</th>
<th>FI</th>
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<th>GM</th>
</tr>
</thead>
<tbody>
<tr>
<td>Internal Order</td>
<td>Internal Order</td>
<td>Internal Order</td>
<td>Funded Program</td>
<td>Sponsored Program</td>
</tr>
</tbody>
</table>

| Capital Project      | WBS Element | WBS Element | Funded Program     | Sponsored Program   |

### Purpose
- Most detailed Cost/Revenue collector of specific works, jobs, projects or programs **typically with a finite life cycle**
- Represents separately tracked projects, programs or initiatives within one department or across departments
- Can be grant funded
- WBS Elements belong to a defined project
### SPOTLIGHT – CHART OF ACCOUNTS

#### INTERNAL ORDER – WBS ELEMENT

<table>
<thead>
<tr>
<th></th>
<th>FI</th>
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<td><strong>Program/Job</strong></td>
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<tr>
<td><strong>Capital Project</strong></td>
<td>WBS Element</td>
<td>WBS Element</td>
<td>Funded Program</td>
<td>Sponsored Program</td>
</tr>
</tbody>
</table>

**Uses**
- **Internal Order**
  - Revenue/cost collection for program or job
  - Cost allocation to other cost collectors
- **WBS Element**
  - Capital project cost collection
  - Transfer of costs to asset on capitalization
**SPOTLIGHT – CHART OF ACCOUNTS**

## INTERNAL ORDER – WBS ELEMENT

<table>
<thead>
<tr>
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</tbody>
</table>

### Uses
- **Funded Program**
  - Budgeting and encumbrance accounting for a program/job
- **Sponsored Program**
  - Budgeting, encumbrance accounting and grant reporting when grant funding is used
INTERNAL ORDER – 12 CHARACTERS

**XX**

Internal Order Type

**XXXXXXXXXX**

Sequentially numbered

10 – Research Incentive Funds
20 – Faculty Start-Up
30 – Service Ctrs/Recharge Centers
40 – Ag Federal Appropriation
50 – Grants
60 – Unrestricted Gifts
7X – Endowment Spending
80 – Restricted Gifts
### SPOTLIGHT – CHART OF ACCOUNTS

#### COST COLLECTORS

<table>
<thead>
<tr>
<th>Cost Center</th>
<th>Internal Order</th>
<th>WBS Element</th>
</tr>
</thead>
<tbody>
<tr>
<td>• General Fund</td>
<td>• General Fund</td>
<td>• Construction Projects</td>
</tr>
<tr>
<td>• Federal Ag Appropriation</td>
<td>• Federal Ag Appropriation</td>
<td>• ARL Sponsored Awards</td>
</tr>
<tr>
<td>• Auxiliaries</td>
<td>• Sponsored Awards</td>
<td>• Sponsored Construction Awards</td>
</tr>
<tr>
<td>• University Services</td>
<td>• Service Centers/Recharge</td>
<td></td>
</tr>
<tr>
<td>• Agency</td>
<td>Centers</td>
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</tr>
<tr>
<td></td>
<td>• Restricted Gifts</td>
<td></td>
</tr>
<tr>
<td></td>
<td>• Unrestricted Gifts/Grants</td>
<td></td>
</tr>
<tr>
<td></td>
<td>• Scholarships</td>
<td></td>
</tr>
<tr>
<td></td>
<td>• Endowment Spending</td>
<td></td>
</tr>
</tbody>
</table>

Every Cost Center, Internal Order and WBS Element will also have a SINGLE fund associated with it.
Things We Need to Know:

- Organization responsible/accountable
- Source of funding
- Mission categorization
- Classification
- Other data required to account for and report on our financial operations as an institution
### SPOTLIGHT – CHART OF ACCOUNTS

#### FUND

<table>
<thead>
<tr>
<th>Funding Source</th>
<th>FI</th>
<th>CO</th>
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<th>GM</th>
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<tbody>
<tr>
<td>Fund</td>
<td></td>
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<td></td>
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</tbody>
</table>

**Purpose**
- Represents sources of funding for which a self-balancing set of accounts is required in accordance with the principles of fund accounting

**Uses**
- Supports creation of Statement of Net Assets by Fund
Every Cost Collector – Cost Center, Internal Order or WBS Element – will have a fund assigned

- **Net Asset Class**
  - 1 – Without Donor Restrictions
  - 5 – With Donor Restrictions
  - 9 – Agency

*New FASB Classification*
Things We Need to Know:

✓ Organization responsible/accountable
✓ Source of funding
 ✓ Mission categorization
 ✓ Classification
 ✓ Other data required to account for and report on our financial operations as an institution
# SPOTLIGHT – CHART OF ACCOUNTS

## MASTER DATA BY SAP COMPONENT

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<td>Grant Funding Source</td>
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<tr>
<td>FUNCTION</td>
<td>FI</td>
<td>CO</td>
<td>FM</td>
<td>GM</td>
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<tr>
<td>----------</td>
<td>----</td>
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<td>----</td>
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</tr>
<tr>
<td>Purpose</td>
<td>Functional Area</td>
<td>Functional Area</td>
<td>Functional Area</td>
<td>Functional Area</td>
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<tr>
<td>Uses</td>
<td>External Reporting (Functional Classification in Statement of Activities)</td>
<td>Cost Analysis Uniform Guidance Classification</td>
<td>Other (as needed)</td>
<td></td>
</tr>
</tbody>
</table>
SPOTLIGHT – CHART OF ACCOUNTS

FUNCTIONAL AREA – 6 CHARACTERS (MAYBE 7)

Every Cost Collector – Cost Center, Internal Order or WBS Element – will have a functional area assigned.

DRAFT DESIGN
Things We Need to Know:

- Organization responsible/accountable
- Source of funding
- Mission categorization
- Classification
- Other data required to account for and report on our financial operations as an institution
## Spotlight – Chart of Accounts

### Classification

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<td>Grant Funding Source</td>
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</tr>
</tbody>
</table>

10/5/2018 SIMBA SESSION FOR INFORMATIONAL PURPOSES ONLY
### SPOTLIGHT – CHART OF ACCOUNTS

#### CLASSIFICATION

<table>
<thead>
<tr>
<th>FI</th>
<th>CO</th>
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</tr>
</thead>
<tbody>
<tr>
<td><strong>Financial Classification</strong></td>
<td>GL Account</td>
<td>Cost Element</td>
<td>Commitment Item</td>
</tr>
</tbody>
</table>

---

**Purpose**

- Use to “classify” the accounting transaction
- Asset, Liability, Net Asset, Revenue, Expenditure

**Uses**

- GL Account: Classification of debits and credits
- Cost Element: Classification of costs and revenues
- Commitment Item: Classification of budgets, encumbrances and expenditures
- Sponsored Class: Classification of grant budgets, expenses, indirect costs and billing
### SPOTLIGHT – CHART OF ACCOUNTS

#### CLASSIFICATION

**FI - GL Account (9 Characters)**
- Balance Sheet
  - 1xxxxxxx Assets
  - 2xxxxxxx Liabilities
  - 3xxxxxxx Fund Balance (Net Assets)
- P&L Accounts
  - 4xxxxxxx Revenue
  - 5xxxxxxx Expenses
  - 8xxxxxxx Allocations
  - 9xxxxxxx Conversions

**CO - Cost Element**
- 1:1 with All GL Accounts

**FM - Commitment Item**
- 1:1 with P&L Accounts

**GM - Sponsored Class**
- Many GL Accounts : 1 Sponsored Class
### Spotlight – Chart of Accounts

#### Revenue GL Account – 9 Characters

<table>
<thead>
<tr>
<th>GL Account</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>4 10 01100 0</td>
<td>Fall Resident Tuition</td>
</tr>
<tr>
<td>4 30 10100 0</td>
<td>State Appropriation</td>
</tr>
<tr>
<td>4 30 20100 0</td>
<td>Federal Grants</td>
</tr>
</tbody>
</table>

**Type of GL Account**

- **4** = Revenue

**Detail**

- Always Zero

**Draft Design**

- 10 - Tuition
- 20 - Fees
- 30 - Governmental Sources
- 40 - Private Sources
- 50 - Gifts & Pledges
- 60 - Investment
- 70 - Sales & Sources for Educational Activities
- 80 - Auxiliary & University Sources
- 90 - Other
- 99 - Interfund Transfers
### EXPENSE GL ACCOUNT – 9 CHARACTERS

<table>
<thead>
<tr>
<th>GL Account</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>5 1 10 0410 0</td>
<td>Salary Academic Administrator Standing</td>
</tr>
<tr>
<td>5 1 20 0025 0</td>
<td>Wages - Student</td>
</tr>
</tbody>
</table>

**Type of GL Account**: 5 = Expense

**Category**:
- 1 – Personnel
- 2 – Non-Personnel
- 3 – Capitalized Expense
- 4 – Overhead
- 9 – Interfund Transfers

**Sub-Category**:
- 10 – Salaries
- 20 – Wages
- 30 – Fringes

**Detail**:
- 0 - Allowable
- 1 - Unallowable
## SPOTLIGHT – CHART OF ACCOUNTS

### EXPENSE GL ACCOUNT – 9 CHARACTERS

<table>
<thead>
<tr>
<th>GL Account</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>5 2 10 5010 0</td>
<td>Office Supplies - Paper - Allowable</td>
</tr>
<tr>
<td>5 2 25 0110 0</td>
<td>Group Meal – Guests - Allowable</td>
</tr>
<tr>
<td>5 2 25 0125 1</td>
<td>Group Meal – Employee Only - Unallowable</td>
</tr>
</tbody>
</table>

**Type of GL Account**

5 = Expense

**Category**

1 – Personnel

2 – Non-Personnel

3 – Capitalized Expense

4 – Overhead

9 – Interfund Transfers

**Sub-Category**

10 – Supplies

15 – Communications

20 – Travel

25 – Meetings/Meals

Etc.

**Detail**

0 – Allowable

1 – Unallowable

**Draft Design**

Replaces X-coding
Things We Need to Know:

- Organization responsible/accountable
- Source of funding
- Mission categorization
- Classification

- Other data required to account for and report on our financial operations as an institution
What do you need to know?

SAP uses Master Data Derivation

- From one element – it derives related master data so user does not have to enter it
SPOTLIGHT – CHART OF ACCOUNTS

MASTER DATA DERIVATION FOR REVENUE/EXPENSE ENTRIES

User Enters

System automatically generates

<table>
<thead>
<tr>
<th>GL Account</th>
<th>Cost Center</th>
<th>Internal Order</th>
<th>WBS</th>
</tr>
</thead>
<tbody>
<tr>
<td>GL Account</td>
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<td>Fund Center</td>
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<td>Functional Area</td>
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<td>Grant (if relevant)</td>
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<td>Sponsored Program</td>
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<td>Fund Center</td>
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</tbody>
</table>

Goal is to reduce data entry and classification errors
User Entry Examples for Revenue and Expense Entries

- **GL Account 4 50 100100** + **Internal Order 600000001534**
  - Gift revenue
  - Corp Controller Unrestricted Gifts

- **GL Account 4 80 228530** + **Cost Center 5611200026**
  - Auxiliary Service Income
  - Housing & Food Service Pollock Dining Catering

- **GL Account 5 2 10 5010 0** + **Internal Order 500000087665**
  - Lab Supplies – Glassware - Allowable
  - Elec Eng NSF Grant PI Jones

- **GL Account 5 2 25 0125 1** + **Cost Center 3852200014**
  - Group Meal Employee Only Unallowable
  - Elec Eng General Admin
SPOTLIGHT – CHART OF ACCOUNTS

MASTER DATA DESIGN

- Company Code
  1855

- Business Area
  (Admin Area or Subsidiary)

- Cost Centers
  Fund Centers

- Internal Order and WBS are LINKED to a Cost Center/Fund Center

- Sponsored Programs are ALWAYS managed at the Internal Order/WBS level

- Internal Orders
- WBS Work Breakdown Structures
A Sponsor may grant a recipient numerous awards in the form of grants, contracts or agreements. In SAP, the grant reflects the award regardless of the award type.

An award may be broken down into numerous sections for internal management reasons, billing or sponsor reporting. In SAP, the sponsored program reflects each separately budgeted “bucket” of funds.

Each sponsored program may be restricted by the type of allowable revenue or expense. In SAP, these are sponsored classes such as Salaries, Travel, Equipment, Indirect Costs, etc.
SPOTLIGHT – CHART OF ACCOUNTS

GRANT MASTER DATA RELATIONSHIPS

- Grant 2
  - Sponsored Program 3
    - PI Jones
      - Elec Engineering
        - DHS Grant Funds
  - Sponsored Program 4
    - PI Smith
      - IST
      - DHS Grant Funds
  - Sponsored Program 5
    - Cost Sharing
      - Elec Engineering
      - General Funds

GRANT XXXXXX
- Sequentially numbered
  - Beginning with 100000

Internal Order = Sponsored Program
- in Grants Management

Sponsored Awards ties to both:
- GRANT
- Cost Center/Fund Center