

# Chart of Accounts Changes

May 30, 2006

# Agenda

- Enterprise Structure
- GL Accounts
- Funds
- Cost Centers
- Functional Area
- Grants
- Internal Orders
- Work Breakdown Structure Elements
- Earmarked Funds

# Enterprise Structure

## Basic Elements

- **PUR** – Company Code
- **PUR** – Controlling Area
- **PUR** – FM (Funds Management) Area

## Business Areas

- Purdue has four Business Areas
  - 10 = Calumet
  - 20 = Fort Wayne
  - 30 = North Central
  - 40 = West Lafayette
- Business Area will be derived by OnePurdue in most accounting transactions except when a transaction uses a Balance Sheet account.
- Business Area enables financial reporting by campus.

# Enterprise Structure & Financial Master Data

FI	SPL	CO	FM	GM
Company Code	<i>Company Code</i>	Controlling Area	Financial Mgmt Area	Grants Mgmt Area
Business Area	<i>Business Area</i>	<i>Business Area</i>		
G/L Account	<i>G/L Account</i>	Cost Element	Commitment Item	Sponsored Class
	<i>Fund</i>		Fund	Fund
	<i>Cost Center Fund Center</i>	Cost Center	Fund Center	Fund Center
	<i>Internal Order WBS Element Funded Program</i>	Internal Order WBS Element	Funded Program	Sponsored Program
	<i>Functional Area</i>		Functional Area	Functional Area

# Object Codes...to GL Accounts

# General Ledger (GL) Accounts

FMIS (Legacy)		OnePurdue	
1-XXXX	Assets	1YYYYYY	Assets
2-XXXX	Liabilities	2YYYYYY	Liabilities
3-XXXX	Net Assets	3YYYYYY	Net Assets
4-XXXX	Revenue	4YYYYYY	Revenue
5-XXXX	Expense	5YYYYYY	Expense
6-XXXX	Budgeted Revenue	4YYYYYY	Budgeted Income
7-XXXX	Budgeted Expense	5YYYYYY	Budgeted Expense



# Revenue Account Examples



FMIS (Legacy)		GL	
Object Code	Object Code Description	Account	GL Account Description
41100	STUDENT FEES	400000	REVENUE
41200	REMITTED FEES	401000	STUDENT FEES
42200	FEDERAL	402000	FEE REMITS
44100	GRANTS & CONTRACTS	410000	APPROPRIATIONS
45100	SPECIAL ACTIVITIES OR S	415000	GRANTS & CONTRACTS
45200	HOSPITAL & MEDICAL INCO	420000	SPECIAL ACTIVITIES & FEES
45300	HOUSING & RENTAL INCOME	421000	HOSPITAL & MEDICAL INCOME
45400	FOOD, FOUNTAIN & OTHER	422000	HOUSING & RENTAL INCOME
45500	INTRA-UNIVERSITY FOOD S	423000	FOOD, FOUNTAIN & OTHER
45600	VENDING MACHINE INCOME	424000	INTRA-UNIVERSITY FOOD SALES
45700	AGRICULTURAL INCOME	425000	VENDING MACHINE INCOME
45800	RECREATION & SPORTS ACT	426000	AGRICULTURAL INCOME
45900	OTHER SALES & SERVICES	427000	RECREATION & SPORTS INCOME
46100	INDIRECT COST RECOVERY	428000	OTHER SALES & SERVICES
46200	ADMINISTRATIVE CHARGES	429000	INDIRECT COST RECOVERY
42100	STATE OF INDIANA APPROP	430000	ADMINISTRATIVE CHARGES
44200	VOLUNTARY SUPPORT	465000	STATE APPROPRIATIONS
49100	NON-MANDATORY TRANSFERS	466000	VOLUNTARY SUPPORT
49200	MANDATORY TRANSFERS	491000	NON MANDATORY TRANSFERS
49300	OTHER TRANSFERS	492000	MANDATORY TRANSFERS
		493000	OTHER TRANSFERS

# Expense Account Examples



**FMIS (Legacy)**

Object Code	Object Code Description	GL Account	GL Account Description
		500000	EXPENSES
51000	* COMPENSATION	505000	COMPENSATION
51100	* S & W - ADMINISTRATIVE	506000	S&W - ADMINISTRATIVE
51200	* S & W - FACULTY	507000	S&W - FACULTY
51300	* EXTENSION AGENTS	508000	EXTENSION AGENTS
51400	* GRADUATE STAFF	509000	GRADUATE STAFF
51500	* S & W - CLERICAL STAFF	510000	S&W - CLERICAL STAFF
51600	* S & W - SERVICE STAFF	511000	S&W - SERVICE STAFF
51700	* S & W - SERVICE STAFF P	512000	S&W - SERVICE STAFF PF
52200	* EMPLOYEE BENEFITS	516000	EMPLOYEE BENEFITS
53100	* MERCHANDISE FOR RESALE	525000	MERCHANDISE FOR RESALE
54100	* MAINTENANCE & OTHER SUP	526000	MAINTENANCE & OTHER SUPPLIES
54200	* CLASSROOM, LABORATORY &	527000	CLASSROOM & LABORATORY
54400	* PRINTING & OFFICE SUPPL	528000	PRINTING & OFFICE SUPPLIES
54600	* AGRICULTURE EXPENSES	529000	AGRICULTURE EXPENSES
54800	* UTILITIES	530000	UTILITIES
54900	* VOLUNTARY COST SHARING	531000	VOLUNTARY COST SHARING
55100	* CLEANING & SANITATION	532000	CLEANING & SANITATION
55200	* FREIGHT & DEMURRAGE	533000	FREIGHT & DEMURRAGE
55300	* TELECOMMUNICATIONS & PO	534000	TELECOMMUNICATIONS & POSTAGE
55400	* PERSONAL PAYMENTS	535000	PERSONAL PAYMENTS
55500	* RENTALS & MAINTENANCE A	536000	RENTALS & MAINTENANCE
55600	* PERSONAL SERVICES & CON	537000	PERSONAL SERVICES & CONSULTING
55700	* REPAIRS & MAINTENANCE E	538000	REPAIRS & MAINTENANCE
55900	* TRAVEL	539000	TRAVEL
56100	* MINOR EQUIPMENT NOT CAP	540000	MINOR EQUIPMENT - NON CAP
56200	* CAPITALIZED EQUIPMENT	541000	CAPITALIZED EQUIPMENT
57200	* LEGAL, TAXES AND INSURA	546000	LEGAL, TAXES & INSURANCE
		550000	OTHER EXPENSE
57300	* DEPRECIATION	557000	DEPRECIATION
		558000	SCHOLARSHIPS, FELLOWSHIPS & STUDENT AWARDS
59100	* NON-MANDATORY TRANSFERS	591000	NON MANDATORY TRANSFERS
59200	* MANDATORY TRANSFERS	592000	MANDATORY TRANSFERS
59300	* OTHER TRANSFERS (SPS US	593000	OTHER TRANSFERS

# Funds...to Funds

# Funds

- Legacy fund was 3 digits.
  - High level - combined with department and project to describe funding source
- OnePurdue funds are 8 digits.
  - More granular - basically combines legacy fund and project to describe funding source for certain fund groups
  - Required if a balance sheet must be produced
- One general fund for all campuses - use of business area enables this.



# OnePurdue High-Level Funds

Type	Fund Title	FMIS (Legacy) Fund
10-14	Agency Funds	001-009
20	Current Unrestricted	
21	General Funds	010-090
22	Income Producing	100-160
23	Unrestricted - Designated	920, 930, 932
24	Auxiliary & Service Enterprises	200-250
30	Current Restricted	
31	State Line Items - Non Ag	775-776
32	Ag Funds - Extension	310-328, 390-395
33	Ag Funds - Research	400-433, 490-495
34	Federal Appro	340-375, 440-479
40	Sponsored Program Funds	
41	Federal Government	500-604, 640-644
42	State Government	650-658
43	Industrials	670, 672-678
44	Foreign	680-684
45	Other	690-694
49	Vol Support Adm SPS	671

Type	Fund Title	FMIS (Legacy) Fund
50	Gifts	
51	Private Gifts	671, 700-705, 715, 750-760
52	Capital Gifts	707
60	Student Aid	
61	Work Study	810-816
	Scholarships & Awards	820-840
64	Student Loans	850
68	Other Student Aid	830
70	Endowments	
71	Current Yield Pool Endowments	875
72	Regular Endowments	880
73	Separately Invested Endowments	885
80	Plant Funds	
81	Reserves for Renewal	920
82	Construction	930-933
83	Invested in Plant	910, 940
90	Other Funds	997-998
91	HR Payroll Suspense	NEW
92	Suspense Fund	998
92	Standing Order Fund	997
99	Budget Recharge	NEW

# Departments...to Cost Centers

## Cost Centers

- Cost centers are arranged hierarchically by campus and organizational unit.
- Roughly corresponds to “boxes on an org chart.”
- Generally represents activities and functions that are long-lived.

# Account Structure

Legacy

Fund (3)	Department (4)	Project (4)	Object Code (5)	DREF (optional) (5)
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OnePurdue

Business Area (2)	Fund (8)	Real Cost Object (10) Cost Center Internal Order WBS Element	General Ledger Account (6)	Statistical Internal Order (optional) (10)
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Notes:

1. Statistical internal orders can only be used with cost centers & WBS elements.
2. General ledger accounts will be defaulted based on commodity codes in the procurement module.
3. This graphic represents the *accounting* information required in interfaces and uploads. The actual number of user keystrokes is dependent on the transaction type when working directly within the OnePurdue system.
4. System owners (e.g., departmental applications) are cautioned to contact the OnePurdue Finance Team prior to initiating any system changes as a result of this information.



# Controlling (CO) Master Data

## Cost Center

XX	XX	XXX	XXX
Business Area	College/ School/ Major Unit	Department	Project

Example:

4011800100

40 = Business Area WL

11 = College of Agriculture

800 = Department of Food Science

100 = Whistler Center for Carbohydrate Research

# Sample Cost Centers

FMIS (Legacy) Account Number			OnePurdue Cost Center	Description
			4014001000	Col Engr Adm Eng Exp
010	1280	0003	4014001001	Dean Katehi Travel
010	1280	0005	4014001002	Faculty Start-Up
010	1280	0006	4014001003	Equipment Allocation
010	1280	0020	4014001004	Eng Office Of Planni
010	1280	0030	4014001005	Eng Office Of Strate
010	1280	0040	4014001006	Eng Office Of Academ
010	1280	0050	4014001007	Eng Office Of Underg
010	1280	0060	4014001008	Engineering Office O
010	1280	0061	4014001009	Engineering Research
010	1280	0070	4014001010	Eng Office Grad Educ
010	1280	0080	4014001011	Engineering Office O
010	1280	0090	4014001012	Eng Office Marketing
010	1280	0200	4014001013	Eng Office Of Planni
010	1280	2900	4014001014	Development And Publ
010	1280	2910	4014001015	Engineering Master F
010	1280	3000	4014001016	Computing Facilities
010	1280	3010	4014001017	Instructional Equipm
010	1280	3020	4014001018	Instructional Innova
010	1280	3333	4014001019	Engineering Administ
010	1280	4001	4014001020	Computing Initiative
010	1280	7000	4014001021	Research Incentive F
010	1280	7500	4014001022	Hydrogen Energy Rese
010	1280	9988	4014001023	Departmental Default
			4014002000	Res For Allocation

# Functional Area...to Functional Area

# Functional Area Importance

- A functional area is “derived” from cost elements.
- Expenses are classified by functional area and reported to agencies and governments and in the Notes to the Financial Statements.
- These standard categories were defined by NACUBO for the use of all colleges and universities.
- Correctly coded expenses will generate accurate reports with meaningful analytical data for academic units and for external reporting.

# Functional Area

Functional Ar	Name
1000	Instr. & Dept. Research
1100	Organized Act. Education
1200	Sponsored Research
1300	Other Budgeted Research
1400	Other Sponsored Programs
1500	Extension and Public Serv
1600	Academic Support
1700	Student Services
1800	Operartion & Maint Plant
2000	General Administration
3000	General Institutional Exp
4000	Student Aid - Fellowships
4100	Stdt Aid FedWStdy Non PU
4200	Stdt Aid FedWStdy Univ
4300	Stdt Aid StWStdy Non PU
4400	Stdt Aid StWStdy Univ
4500	Stdt Aid StWStdy Scholars
4600	Stdt Aid StWStdy - Awards
4700	Stdt Aid StWStdy- Prizes
5000	Aux- Housing /Food Servc
5100	Aux- Health & Rec Studies
5200	Auxiliary Service Entprs.
5300	Auxiliary Other Entprs.
6000	Other

# New! Grants...

## Grants

- Each grant has a unique 6-digit number that is derived from internal order.
- Grant account lines include the fund center (derived) of the department/unit that owns the grant.
- Grant expense G/Ls are assigned to “Sponsored Classes.” These are summary classifications identified by the sponsor such as Salary & Benefits or Equipment. These are derived in OnePurdue and not data-entered by the users.
- Reports to sponsors will utilize Sponsored Classes.
- Sponsored programs are 1:1 with internal orders.

# Grants Master Data

## Grant

X	XXXXX
Grant type 1 = Federal 2 = Nonfederal 3 = Voluntary Support 4 = Grad School Fellowship	Sequentially numbered



# New! Internal Orders...

## “Real” Internal Orders

- Allow revenue and expense to be tracked for “short term” programs.
- Internal Orders may be kept open and used even while crossing fiscal years.
- Internal Orders are also known as Funded Programs in OnePurdue.
- Used for continuing education, sponsored programs and plant maintenance.

# Internal Order Master Data

## Internal Order

XX	XXXXXXXXX
<p>Internal Order Type</p> <p>50 = Cont. Education Credit</p> <p>51 = Cont. Ed. Noncredit</p> <p>65 = Regional campus plant maintenance</p> <p>80 = Sponsored programs</p> <p>90 = Plant maintenance (WL)</p>	<p>Sequentially numbered</p>

# Statistical Internal Orders

- Replace DREF system used today.
- Allow revenue and expense to be tracked for “short term” programs.
- Internal Orders may be kept open and used even while crossing fiscal years.
- Established by departments.
- Used by Colleges of Agriculture, Veterinary Medicine and Consumer and Family Sciences to track expenditures related to federal appropriations.
- 10-digit number (system generated — except for federal appropriations)
- Why not a “real” internal order? The OnePurdue system only allows a single real cost object on a transaction. Using statistical internal orders allows users to track expenditures in many different ways, like the DREF system today.

# 930 Funds...to Work Breakdown Structure Elements

# Work Breakdown Structure (WBS) Elements

- WBS Elements will be used to track construction projects.
- The project number is the WBS Element.
- Project managers will be able to view the expenses of their projects by running reports against WBS elements.

# WBSE Master Data

## WBSE

C.XX.XXXXX		
C Project Type	.XX Business Area	.XXXXX System-Generated Project Number

# Commitments...to Earmarked Funds



## Earmarked Funds

- Includes three types: funds reservations, funds pre-commitment and funds commitments.
- Funds reservations allow budgeted funds to be “set aside” during a fiscal year at the department’s discretion for planning purposes.
  - When the reservation number is used on an invoice, the reservation is liquidated.
  - Departments may elect to reduce their Earmarked Funds manually in OnePurdue or will expire automatically at the end of a fiscal year.
  - Encumbrances created during the OnePurdue conversion process will be liquidated automatically at end of June 2007.
- Funds commitments are carried forward into the following fiscal year; these equate to today’s contractual encumbrances.
- Earmarked Fund numbers are system-generated and will be 10-digits long.

## Where to Get More Information

- Visit the OnePurdue Flex Web site:  
<http://www.purdue.edu/onepurdue>
- Send questions and comments to  
[onepurdue@purdue.edu](mailto:onepurdue@purdue.edu)
- Read the OnePurdue Newsletters.
- Attend the town hall meetings.
- Talk to a Financial Management Advisory Committee member or your business office.

**Thank You for Your Continued  
Support and Enthusiasm!**