## SkyVU Chart of Accounts Quick Reference

### COA: Key Facts
9 total segments: 4 mandatory, 2 optional, 3 system-generated

Example COA String: 125.05.12510.6110.000.000.000.0.0

<table>
<thead>
<tr>
<th>Segment</th>
<th>Description</th>
<th>Example Segment</th>
<th>Available Selections</th>
</tr>
</thead>
<tbody>
<tr>
<td>Entity</td>
<td>Unit that owns the Balance Sheet (assets, liabilities, net assets)</td>
<td>125 — Science</td>
<td>60</td>
</tr>
<tr>
<td>Net Asset Class</td>
<td>Indicates restrictions on net assets (U,T, or P) and category of net assets such as faculty funds, gifts, endowments (This will be how we tie Projects or PPM into the GL)</td>
<td>05 — General Unrestricted</td>
<td>20</td>
</tr>
<tr>
<td>Financial Unit</td>
<td>Organizational unit generating revenues and expenses <em>(aka Cost Center)</em></td>
<td>12510 — Biological Sciences</td>
<td>300</td>
</tr>
<tr>
<td>Account</td>
<td>Natural account or specific category of assets, liabilities, revenues or expenses</td>
<td>610 — Supplies Expense - Office</td>
<td>240</td>
</tr>
<tr>
<td>Program</td>
<td>Used by individual areas to report on a group of related activities</td>
<td>000 — Default Program</td>
<td>999</td>
</tr>
<tr>
<td>Activity</td>
<td>Used by individual areas to report on a specific action or event related to a financial unit area or program</td>
<td>000 — Default Activity</td>
<td>999</td>
</tr>
<tr>
<td>InterEntity</td>
<td>Used by the system to balance transactions between two or more distinct entities</td>
<td>000 — Default InterEntity</td>
<td>N/A</td>
</tr>
<tr>
<td>Future 1</td>
<td>Reserved for future use</td>
<td>0 — Future1</td>
<td>N/A</td>
</tr>
<tr>
<td>Future 2</td>
<td>Reserved for future use</td>
<td>0 — Future2</td>
<td>N/A</td>
</tr>
</tbody>
</table>

### Mandatory Segments Detail

- **Entity**
  - (60)
  - Transactions entered at Child level. All other parent levels are “rollups”
  - Examples: College of Arts and Science Dean, Humanities, Social Sciences, Sciences, Blair School of Music, Divinity School, Business Services, Athletics and Recreation, Capital Bank, Legends, Star V Partners, Agencies

- **Net Asset Class**
  - (20)
  - Examples: General unrestricted, Unrestricted faculty funds, Sponsored contracts and grants, Temporarily restricted contributions and endowment distributions, Permanently restricted endowment book value

- **Financial Unit**
  - (300)
  - Examples: Asian studies, Divinity: business affairs, Law: student services, Cell and developmental biology, Owen: faculty, Peabody: Research administration, Student financial aid and scholarships, Ingram Commons, Housing: conferences, Student organizations, Library administration, Card services, Plant operations services, Baseball

- **Account**
  - (240)
  - Rollups at parent to exactly match GAAP financial statement line names
SkyVU Chart of Accounts Quick Reference

PPM & POET: Key Facts

Projects Portfolio Management (PPM): A subledger to track activities that span over multiple fiscal years. Each project is assigned a unique project number. A different string (POET) is used to charge expenses to a project.

- **Project #**
  - Automatically assigned unique number to each project upon creation by the system

- **Organization**
  - Designated HCM Work Unit that ultimately maps to Financial Unit

- **Expenditure Type**
  - Identifies specific type of transaction; corresponds to Account segment in COA

- **Task**
  - Identifies project activity

Notes:

Program and Activity functionality is not available when entering POET during requisition or expense report creation. During project setup, the project type (below) and project number (above) are generated. Through this setup, COA details like Net Asset Class and Owning Organization (work unit, mapping to financial unit for accounting) are defined.

### PPM Subledger Uses (Project Types)

#### Grants
- Tasks: All Grants POET transactions will use Task 1
- Owner: OCGA
- Examples: Task 1. Centrifuge

#### Cores
- Tasks: Each core service line has a task. A cores project can have many tasks, varying from project to project.
- Owner: OCGA
- Examples: Task 1. Centrifuge

#### Faculty Funds
- Tasks: Faculty Fund POET transactions will use Tasks 1-160
- Examples: Start-up Retention
- Owner: Provost Finance

#### Gifts & Endowments
- Tasks: All Gifts & Endowments POET transactions will use Tasks 1
- Owner: DAR

#### Capital Projects
- Tasks: All Capital Project POET transactions will use either Task 1 or Task 2, denoting whether the expense is
  1. Capitalizable
  2. Non-Capitalizable
- Owner: Facilities

### Using COA & POET in Oracle Cloud

During creation of a requisition or expense report, users must enter the funding source for each line by entering either COA or POET (or a combination where costs are being split)

- **Requisitions**
  - Equipment Purchase Request to Core: POET
  - Professional Services Request to Department: COA

- **Expenses**
  - Expense Report to Faculty Fund: POET
  - Expense Report to Department: COA