



# RF Account Structure

*Finance Office 35 State St, Albany; from presentation given*

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# Fund accounting

The RF utilizes **fund accounting**.

## Major Funds:

- CR Current Restricted
- CU Current Unrestricted
- AG Agency – rev/exp not in FS, balance sheet included

# Code Combinations (CCID)

- There are 7 segments which transact to the GL:
- Fund
- Location Code
- NACUBO Function
- Sponsor Code
- GL Classification – (Traditional Account #)
- Award Number
- Department Number

# Grants-Centric

- All CCID's “auto-account” (flow automatically through tables) to the GL from properties in the grants application.
- See Grants award inquiry - award 41707
- GL classifications auto account from grants expenditure types – see PIAI ATP inquiry
- GL award trial balance mirrors grants data – see GL TB

# Expenditure Type Crosswalk Example

Expend GL Class by Exp Type	GL Segment
AGC Agency Fees	599610
AGC Manual Agency Fees	599620
ALT Alteration and Renovation	599410
CFR Conf Registration Fees	550030
CFR Food Services	550080
CFR Meeting Expenses	550070
CFR Membership Fees	550060
CFR Staff Training Fees	550040
CFR Subscription Services	550050
CFR Unallowable Conf Training	550090
CSO Cost Share 3rd Prty InKind	558710
CSO Cost Share Equipment	574980
CSO Cost Share F and A	599530
CSO Cost Share Other	558720

# GL Chart of Accounts - Assets

- 100000 – Cash
- 122220 – Cash on award
- 130000 - Accounts receivable
- 140000 - Investments
- 160000 - Prepaid and Deferred Expenses
- 170000 - Property, Plant and Equipment
- 180000 - Due From
- 190000 - Other Assets

# GL Chart of Accounts - Liabilities

- 210000 - Accounts Payable
- 220000 - Accrued Liabilities
- 230000 – Deferred Revenue
- 233000 – 237000 - Fringe Benefit Pool
- 240000 - Deposits held
- 250000 - Due to
- 260000 - Post-retirement obligations
- 270000 - Debt
- 290000 - Other liabilities
- 300000 - Fund balance

# GL Chart of Accounts - Revenue

- 430000 - Grants – Federal, State, Flow through, Private
- 440000 - Contributions
- 447000 - Investment income – interest & dividends
- 450000 - Inventions and licenses – royalties
- 453000 – Investment gains & losses – realized and unrealized
- 489000 - Agency fees
- 490000 - Other sources

# GL Chart of Accounts – Salary Expense

- 506000 – 519000 – Regular Salary – also includes Grad, Undergrad. and Cost Sharing
- 520000 – 529000 – Temporary Salary - also includes Grad, Undergrad. and Cost Sharing

# GL Chart of Accounts – OTPS Expense

- 530000 – Supplies
- 540000 – Travel
- 549000 - Relocation
- 550000 – Conferences/Training/Registration
- 551000 – Leases, Contracts and Services – Equipment & Vehicles
- 552000 – Leases, Contracts and Services – Building
- 553600 – Patient care
- 553700 – Sub-awards
- 553800 – Tuition and Fees
- 554000 – Public Services
- 555000 – Utilities
- 556000 – Postage, Printing and Publishing
- 556200 – 558990 – Leases, Contracts and Services
- 570000 – Equipment
- 580000 – Fringe benefits
- 590000 – Recharges
- 599000 – Other Expenses
- 599300 – Participant Support/Fellowships
- 599400 – Alterations and renovations
- 599500 – Facilities and Administration – Indirect Costs
- 599600 – Agency Fees

# Financial Statement Presentation

- Balance sheet includes all funds
- SOA - Grants revenue – CR fund
- SOA – Investment income, Inventions and license income and Other income – fund CU
- SOA sponsored expense – Fund CR
- SOA Admin. & Support expense – fund CU
- Agency, Internal Award and Planned Giving activity not on SOA