The GL String and the PTAEO

Example: 20.102533.1005.4115.31670.0000

You will classify funds in the General Ledger with the six (6) segments of the GL String. The preceding graphic identifies each segment and illustrates how many characters are in the individual segments.

Entity

The GL String's *Entity* segment is the balancing segment in the GL which is used to segregate financial information for each of UVA's four state agencies. Within each state agency, Entity codes also mark the difference between state, local, and funds being held for agencies outside the University (e.g. scholarships, foundations, etc.). The Entity segment is structured this way to facilitate the creation of financial statements for each of the four agencies and to satisfy other high-level reporting requirements. The following table displays the organization of the Entity segment and the Entity values as they relate to state agencies and sources of funds.

	Local	State	Agency
Academic Division	10	20	80
Medical Center	15	25	85
UVa's College At Wise	16	26	86
Southwest Virginia Regional Center	17	27	87

Entity Codes

A Project is **owned by only one Org** and an Org belongs to only one Agency. Therefore, the Entity value must reflect the agency that owns the project identified in the Project segment of the GL string.

A Project can **only sponsor one category of Award.** Therefore, the Entity value must also reflect the appropriate source of funds (e.g. local, state, or outside).

Local Entity Codes

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Select the **Local** Entity code associated with the state agency that owns the Project to perform such transactions as:
- Depositing revenue from local sales and services
- Depositing local gift revenue

EXAMPLE: If you are recording the deposit of a gift to a UVA-Wise project, you would begin the GL string with Entity code 16.
Example string: 16.xxxxxx.2075.4510.xxxxx.0000

Line	Account	Debit (USD)	Credit (USD)	Description	[]
	10.999999.9999.1182.99999.0000	1000.00		123456	
	16.xxxxxx.2075.4510.xxxxx.0000		1000.00	123456 Gift to Athl	

State Entity Codes

Select the **State** Entity code associated with the state agency that owns the Project to perform such transactions as:
- Depositing revenue from state sales and services.

EXAMPLE: If you are depositing conference registration payments at the Southwest Virginia Regional Center, you would begin the GL string with Entity code 27.
Example string: 27.xxxxxx.1110.4710.xxxxx.0000

Line	Account	Debit (USD)	Credit (USD)	Description	[]
1	10.999999.9999.1182.99999.0000	1000.00		123456	
2	27.xxxxxx.1110.4710.xxxxx.0000		1000.00	123456 Conf Fees	

Outside Entity Codes

Select the **Outside** Entity code associated with the state agency which owns the Project to perform such transactions as:

- Depositing funds to projects for outside agencies or on behalf of non-UVA organizations whose money is held by UVA (e.g., scholarships, etc.), where you are creating Journal Entries for projects that sponsor awards beginning with YY.

Example Outside Agencies:

University of Virginia Physicians Group (UPG)
Darden Foundation
Law School Foundation
Seven Society
Colonnade Club
ROTC Scholarships
VA Museum of Natural History

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If your GL string includes a Fund Source beginning with 8 (Agency Funds), you **must** use an Entity code that begins with 8.

EXAMPLE: If you are recording the deposit of a gift to a UVA Foundation project, you would begin the GL string with Entity code 80.
Example string: 80.xxxxxx.8010.4505.xxxxx.0000

Line	Account	Debit (USD)	Credit (USD)	Description	[]
1	10.999999.9999.1182.99999.0000	1000.00		123456	
2	80.xxxxxx.8010.4505.xxxxx.0000		1000.00	123456 Gift to Dar	

The Entity code can be found using the Award Purpose Description found in UBI's GA_Reference module. In the A-P-T tab, the Award Purpose Desc includes the Fund Source and the Entity. The Entity code is the 2 digit number after the dash.

Project

There are five (5) types of Projects:

1. Balance Sheet/Clearing Projects (Project number begins with a 9)
2. GL Project
3. Revenue Parent Project (Project number begins with RP)
4. Revenue Project
5. Revenue/Expenditure Project

Most UVA GL Specialists will be concerned with deposits and monitoring the funds in Revenue Projects, Revenue/Expenditure Projects, and Expenditure Projects associated with the organization(s) they support.

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Processing Funds

This graphic illustrates the steps by which the University's revenue is processed for use. More details on how UVA processes its funds can be found at: Processing Funds

Depending on the Project-Award structures created in your Organization, money is deposited to a GL Revenue Project or a Revenue/Expenditure Project.

Detailed information on individual projects can be found in UBI, GA_Reference Module and GL_Reference Module.

Fund Source

The 'Fund Source' segment has a complex structure. The University's major sources of revenue dictate some of the high-level structure as well as some of its lower-level breakdowns. At the highest level, it is broken down into these major elements:

- 1000 Unrestricted Funds
- 2000 Restricted Funds
- 3000 Loan Funds
- 4000 Endowment Funds
- 4800 Annuity & Life Funds
- 5000 Expendable Plant Funds
- 5200 Renewal & Replacement Funds
- 5400 Debt Funds
- 8000 Agency Funds

The Descriptions of the individual Fund Sources provide further structural breakdowns that delineate key relationships like "State" and "Local" funds. Fund Sources also exist in "Parent-Child" relationships that may be of use to you when running and interpreting reports.

Fund Sources for Routine Departmental Deposits

Eight (8) of the most common Fund Sources are considered appropriate for the majority of deposits done in the University's departments. They are:

1. 1005 - Current Funds - Unrestricted: Tuition and Fees (State 0300) -   Example: Admission and student fee deposits
2. 1110 - CF-Unrest: Sales & Services of Educat Activities (State 0300) -   Example: Awards beginning with 'SS'
3. 1115 - CF-Unrest: Sales & Services of Educat Activities (Local) -   Example: Awards beginning with 'LS'
4. 1120 - Current Funds - Unrestricted: Sales & Services of Auxiliary Enterprises (0306) -   Example: State Auxiliaries
5. 1125 - Current Funds - Unrestricted: Sales & Services of Auxiliary Enterprises (Local) -   Example: Local Auxiliaries
6. 1165 - CF-Unrest: Other Sources (Local) -   Example: Local Awards
7. 8005 – Agency Funds (Local) -   Example: Awards beginning with 'YY'
8. 8010 – Affiliated Foundations (Local) -   Example: Awards beginning with 'YY'

Pay close attention to *local* and *state* designations. Here are some examples.

Fund Source	Fund Source Name
1005	Current Funds - Unrestricted: Tuition and Fees (State 0300)
1110	Current Funds - Unrestricted: Sales & Services of Educat Activities (State 0300)
1115	Current Funds - Unrestricted: Sales & Services of Educat Activities (Local)
1120	Current Funds - Unrestricted: Sales & Services of Auxiliary Enterprises (Auxiliary Enterprises 0306)
1125	Current Funds - Unrestricted: Sales & Services of Auxiliary Enterprises (Local)
1165	Current Funds - Unrestricted: Other Sources (Local)
8005	Agency Funds (Local)
8010	Affiliated Foundations (Local)

NOTE: Using a GL string that includes an Agency Fund Source (those that begin with 8) means you MUST choose an Entity code that begins with 8 and is related to the state agency you support (i.e. 80 for UVA)

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A list of all Fund Sources can be found in the UBI GL_Reference Module

The Fund Source can be found using the Award Purpose Description found in UBI's GA_Reference module. In the A-P-T tab, the Award Purpose Desc includes the Fund Source and the Entity. The Fund Source is the 4 digit number before the dash.

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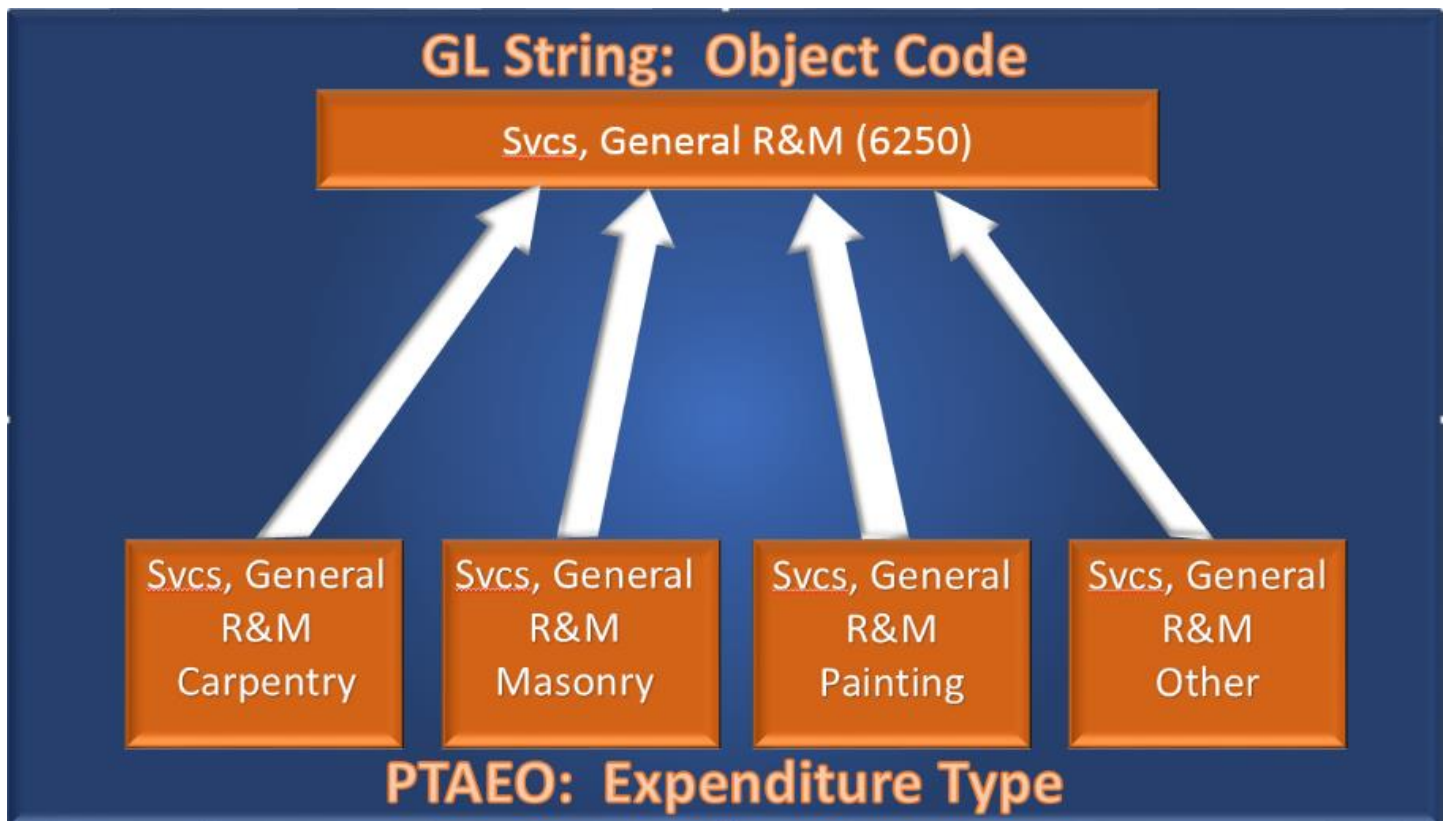
Object Codes

Object Codes also have a complex structure. The highest-level structure of Object Codes is:

- 1000   Assets
- 2000   Liabilities
- 3000   Fund Balance
- 4000   Revenue
- 5000 - 8950   Total Expenses 9000

The GL String's Object Codes may not show you all the expected items. This is because the GL String is designed to **summarize** information from the PTAEO and map it to the *Commonwealth Accounting and Reporting System* (**Cardinal**).

Object Codes map in "one-to-many" relationships with Expenditure Types. This graphic illustrates one example.

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Generally speaking, the UVA GL Specialist will be primarily interested in the "**Revenue**" Object Codes found in the range **4000-4999**.

In the majority of cases the correct Object Codes for recording departmental revenue will be:

- 4705 - Sales & Svcs - Edu Activities
- 4710 - Conference Income - Non Aux
- 4820 - Other Income

Object Codes are also organized into "Parent-child" relationships that are designed to facilitate roll-ups and summaries that appear in various levels of reporting.

You can produce a list of current Object Codes in UBI. In the GL Reference module, choose the GL Object Codes tab.

Organization

All departments, business units, agencies, and support organizations, are assigned a five (5) digit Org code. You can download a complete list of the University's organization codes from the Integrated System Finance home page by clicking Organizations Document under General Information.

NOTE: It is important for you to know the Org codes for the organization(s) you support and the other organizations they interact with. You should also note that Orgs are structured into "Parent-child" relationships that reflect several layers of UVA's organizational structure. Knowing this will help you understand data relationships that drive some aspects of reporting. UBI's **GL_Reference** *module,* the **Rev Proj Relationships** *tab,* can be sorted by Proj Owning Organization.

There is a relationship between some of the GL String segments and the PTAEO. Those relationships are shown in the following graphic.

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