

# The GL String and the PTAEO



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

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.xxxx.0000

Line	Account	Debit (USD)	Credit (USD)	Description
	10.999999.9999.1182.99999.0000	1000.00		123456
	16.xxxxxx.2075.4510.xxxx.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.xxxx.0000

Line	Account	Debit (USD)	Credit (USD)	Description
1	10.999999.9999.1182.99999.0000	1000.00		123456
2	27.xxxxxx.1110.4710.xxxx.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

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.

The screenshot shows the UBI GA Reference module interface. The 'A-P-T' tab is selected. The 'Award Purpose Desc' field in the table is highlighted with an orange box. A callout box below it shows the value '2075-10' circled in orange, indicating the Entity code.

Award Revenue	Award Num Name	Award Own Org Name	Award Purpose Desc	Project Num Name	Project Own Org Name	Task Num Name	Award End Active Dt
105236 DR01247 AS-ASTR McC...	31670 AS-Astronomy	2075-10	Current Funds - Restr: Priv Gifts (Local)	105236 AS-ASTR McC...	31670 AS-Astronomy	101 Task 1	6/30/2026

## 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.

## 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)

A list of all Fund Sources can be found in the UBI GL\_Reference Module

**UBI UNIVERSITY BUSINESS INTELLIGENCE** **GL Reference**

Quick Start **Rev Proj Relationships** Parent - Child **GL Fund Source** About MySheet

Select Dates **GL Fund Source is a stand alone tab and does not consider report filters from other tabs. Choose filters specifically from this tab.**

Parent Fund Source Num	Parent Fund Source Name	Fund Source Num	Fund Source Name	Fund Category	Fund Subcategory	Fund Type
1000	Current Funds - Unrestricted	1001	Current Funds - Unrestricted: State L&G Fund	Unrestricted	Unrestricted Other	Operational
1000	Current Funds - Unrestricted	1002	Current Funds - Unrestricted: Local General (Local)	Unrestricted	Unrestricted Other	Operational
1000	Current Funds - Unrestricted	1005	Current Funds - Unrestricted: Tuition and Fees (State 0300)	Unrestricted	Tuition and Fees	Operational
1000	Current Funds - Unrestricted	1010	Current Funds - Unrestricted: Tuition and Fees (Auxiliary 0300)	Unrestricted	Tuition and Fees	Operational
1000	Current Funds - Unrestricted	1015	Current Funds - Unrestricted: Tuition and Fees (Local)	Unrestricted	Tuition and Fees	Operational
1000	Current Funds - Unrestricted	1020	Current Funds - Unrestricted: State Approp (State General Funds 0100)	Unrestricted	State Support	Operational
1000	Current Funds - Unrestricted	1025	Current Funds - Unrestricted: State Approp (State 0300)	Unrestricted	State Support	Operational
1000	Current Funds - Unrestricted	1030	Current Funds - Unrestricted: Local Approp (State 0300)	Unrestricted	Unrestricted Other	Operational
1000	Current Funds - Unrestricted	1035	Current Funds - Unrestricted: Fed Grants & Contracts (F&A Recoveries 0300)	Unrestricted	F&A	Operational
1000	Current Funds - Unrestricted	1036	Current Funds - Unrestricted: Fed Grants & Contracts (SWVA F&A Recoveries 0280)	Unrestricted	F&A	Operational
1000	Current Funds - Unrestricted	1040	Current Funds - Unrestricted: Fed Grants & Contracts (F&A Recoveries 0303)	Unrestricted	F&A	Operational
1000	Current Funds - Unrestricted	1041	Current Funds - Unrestricted: Fed Grants & Contracts (Fed ARRA F&A Recoveries 0303)	Unrestricted	F&A	Operational
1000	Current Funds - Unrestricted	1045	Current Funds - Unrestricted: Fed Grants & Contracts (F&A Rec-Excess 0316)	Unrestricted	F&A	Operational
1000	Current Funds - Unrestricted	1046	Current Funds - Unrestricted: SWVA Fed Grants & Contracts (F&A Rec 0280)	Unrestricted	F&A	Operational
1000	Current Funds - Unrestricted	1050	Current Funds - Unrestricted: State Grants & Contracts (F&A Recoveries 0300)	Unrestricted	F&A	Operational
1000	Current Funds - Unrestricted	1051	Current Funds - Unrestricted: State Grants & Contracts (SWVA F&A Recoveries 0280)	Unrestricted	F&A	Operational
1000	Current Funds - Unrestricted	1055	Current Funds - Unrestricted: State Grants & Contracts (F&A Recoveries 0303)	Unrestricted	F&A	Operational
1000	Current Funds - Unrestricted	1060	Current Funds - Unrestricted: Local Grants & Contracts (F&A Recoveries 0300)	Unrestricted	F&A	Operational
1000	Current Funds - Unrestricted	1065	Current Funds - Unrestricted: Local Grants & Contracts (F&A Recoveries 0303)	Unrestricted	F&A	Operational
1000	Current Funds - Unrestricted	1070	Current Funds - Unrestricted: Local Grants & Contracts (Local)	Unrestricted	F&A	Operational
1000	Current Funds - Unrestricted	1075	Current Funds - Unrestricted: Private Grants & Contracts -- Industry (F&A Recoveries 0300)	Unrestricted	F&A	Operational
1000	Current Funds - Unrestricted	1080	Current Funds - Unrestricted: Private Grants & Contracts -- Foundations (F&A Recoveries 0300)	Unrestricted	F&A	Operational
1000	Current Funds - Unrestricted	1085	Current Funds - Unrestricted: Private Grants & Contracts -- Industry (F&A Recoveries 0303)	Unrestricted	F&A	Operational
1000	Current Funds - Unrestricted	1090	Current Funds - Unrestricted: Private Grants & Contracts -- Foundations (F&A Recoveries 0303)	Unrestricted	F&A	Operational
1000	Current Funds - Unrestricted	1091	Current Funds - Unrestricted: Private Grants & Contracts -- Foundations (SWVA F&A Recoveries 0280)	Unrestricted	F&A	Operational
1000	Current Funds - Unrestricted	1095	Current Funds - Unrestricted: Private Grants & Contracts (Local)	Unrestricted	Unrestricted Other	Operational
1000	Current Funds - Unrestricted	1100	Current Funds - Unrestricted: Private Gifts (Local)	Unrestricted	Spendable Gifts Unrestricted	Operational
1000	Current Funds - Unrestricted	1105	Current Funds - Unrestricted: Endowment Income (Local)	Unrestricted	Endow Distrib Unrest	Operational
1000	Current Funds - Unrestricted	1110	Current Funds - Unrestricted: Sales & Services of Educat Activities (State 0300)	Unrestricted	Sales and Services	Operational
1000	Current Funds - Unrestricted	1111	Current Funds - Unrestricted: Sales & Services of Educat Activities (State 0200)	Unrestricted	Sales and Services	Operational
1000	Current Funds - Unrestricted	1115	Current Funds - Unrestricted: Sales & Services of Educat Activities (Local)	Unrestricted	Sales and Services	Operational
1000	Current Funds - Unrestricted	1120	Current Funds - Unrestricted: Sales & Services of Auxiliary Enterprises (Auxiliary Enterprises 0300)	Unrestricted	Unrestricted Other	Operational
1000	Current Funds - Unrestricted	1125	Current Funds - Unrestricted: Sales & Services of Auxiliary Enterprises (Local)	Unrestricted	Unrestricted Other	Operational

CLICK HERE TO SHOW/HIDE CURRENT SELECTIONS BOX: Nothing selected

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.

**UBI UNIVERSITY BUSINESS INTELLIGENCE** **GA Reference**

Quick Start **A-P-T** Awards Projects Txn Controls Change Req Roles Status Review Award Volume Orgs About MySheet

Select Dates **Show Active** **Show Inactive** **Show All Statuses**

Select Award(s) **Award Project Task Combinations**

Award Revenue	Award Num Name	Award Own Org Name	Award Purpose Desc	Project Num Name	Project Own Org Name	Task Num Name	Award End Active Dt
105236 DR01247 AS-ASTR McC...	31670 AS-Astronomy	2075-10 Current Funds - Restr: Priv Gifts (Local)	105236 AS-ASTR McC...	31670 AS-Astronomy	101 Task 1	6/30/2026	

**Award Purpose Desc**  
2075-10 Current Funds - Restr: Priv Gifts (Local)

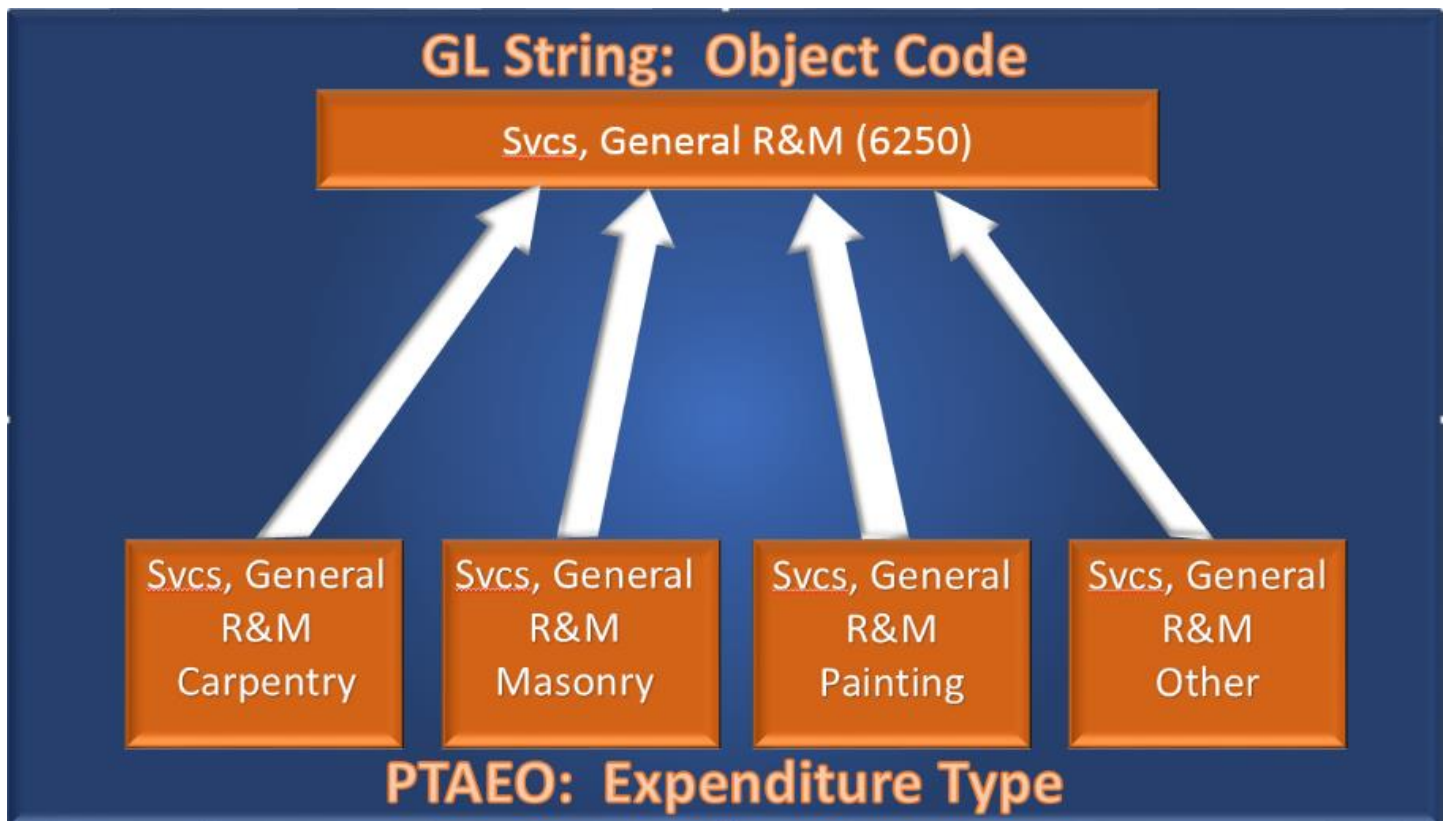
## Object Codes

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.



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.

The screenshot displays the UBI University Business Intelligence interface. The 'GL Reference' module is active, with the 'GL Object Codes' tab selected. A table lists various object codes with columns for Parent Flag, Enabled Flag, Object Code, Object Code Desc, Module Flag, UFM Line Item, and Account Type. The table includes codes such as SVA1 (State Allocations), SAPP (State Appropriations), SDRV (State Deferred Revenue), and various cash-related codes like 1100 (Cash) and 1101 (Cash-Allocated).

Parent Flag	Enabled Flag	Object Code	Object Code Desc	Module Flag	UFM Line Item	Account Type
P	Y	SVA1	State Allocations	GL Only	-	Asset
P	Y	SAPP	State Appropriations	GL Only	-	Asset
P	Y	SDRV	State Deferred Revenue	GL Only	-	Liability
P	N	SEXP	State Expenses	GL Only	-	Expense
P	Y	SFA	State Fixed Assets	GL Only	-	Asset
P	Y	SNDN	Non-State Object Codes	GL Only	-	Asset
P	Y	SREV	State Revenue	GL Only	-	Liability
P	Y	SUNA	State Unallotted	GL Only	-	Asset
P	Y	1000	Assets	GL Only	-	Asset
P	Y	1100	Cash	GL Cash	-	Asset
C	Y	1101	Cash-Allocated	GL Cash	-	Asset
C	N	1110	FAS-Cash AP	GL Cash	-	Asset
C	Y	1111	Cash-AP Disbursement, Wachovia	GL Cash	-	Asset
C	Y	1112	Cash-Depository, Wachovia	GL Cash	-	Asset
C	Y	1113	Cash-Less Liab, Wachovia	GL Cash	-	Asset
C	Y	1114	Cash-Less Liab, Wachovia	GL Cash	-	Asset
C	Y	1115	Cash-Non-Payroll ACH Reject, Wachovia	GL Cash	-	Asset
C	Y	1116	Cash-Payroll Disbursement, Wachovia	GL Cash	-	Asset
C	Y	1117	Cash-Payroll ACH Reject, Wachovia	GL Cash	-	Asset
C	Y	1118	Cash-Merchmt Account, Wachovia	GL Cash	-	Asset
C	Y	1119	Cash-Clearing-AP Disbursement, Wachovia	GL Cash	-	Asset
C	Y	1120	Cash-Clearing-Depository, Wachovia	GL Cash	-	Asset
C	N	1121	Not used in setup	GL Cash	-	Asset
C	Y	1122	Cash State	GL Cash	-	Asset
C	Y	1130	Cash-Expenditures	GL Cash	-	Asset
C	Y	1140	Cash-Wisa, Agency Funds	GL Cash	-	Asset
C	Y	1145	Cash-Petty	GL Cash	-	Asset
C	N	1150	Not used in setup	GL Cash	-	Asset
C	Y	1160	Cash-Clearing State	GL Cash	-	Asset
C	Y	1170	Cash-Bank Error, Wachovia	GL Cash	-	Asset
C	Y	1171	Cash-Bank Error, BOA	GL Cash	-	Asset
C	Y	1180	Cash-Gift Processing, BOA	GL Cash	-	Asset
C	Y	1181	Cash-AP Disbursement, BOA	GL Cash	-	Asset



## 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 PTAE0. Those relationships are shown in the following graphic.

