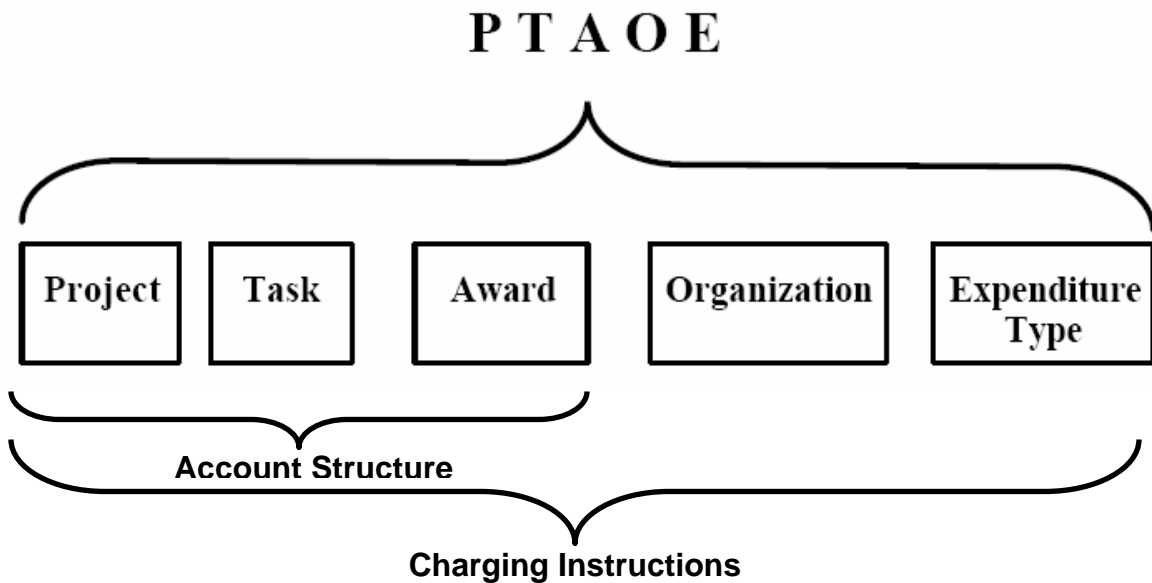


Understanding the Grants Account Structure PTAOE

The new GA module utilizes an account string consisting of five segments that are commonly referred to as the PTAOE. The combination of the first three segments constitutes the account structure, and all five segments together make up the charging instructions.

The GA PTAOE Account String

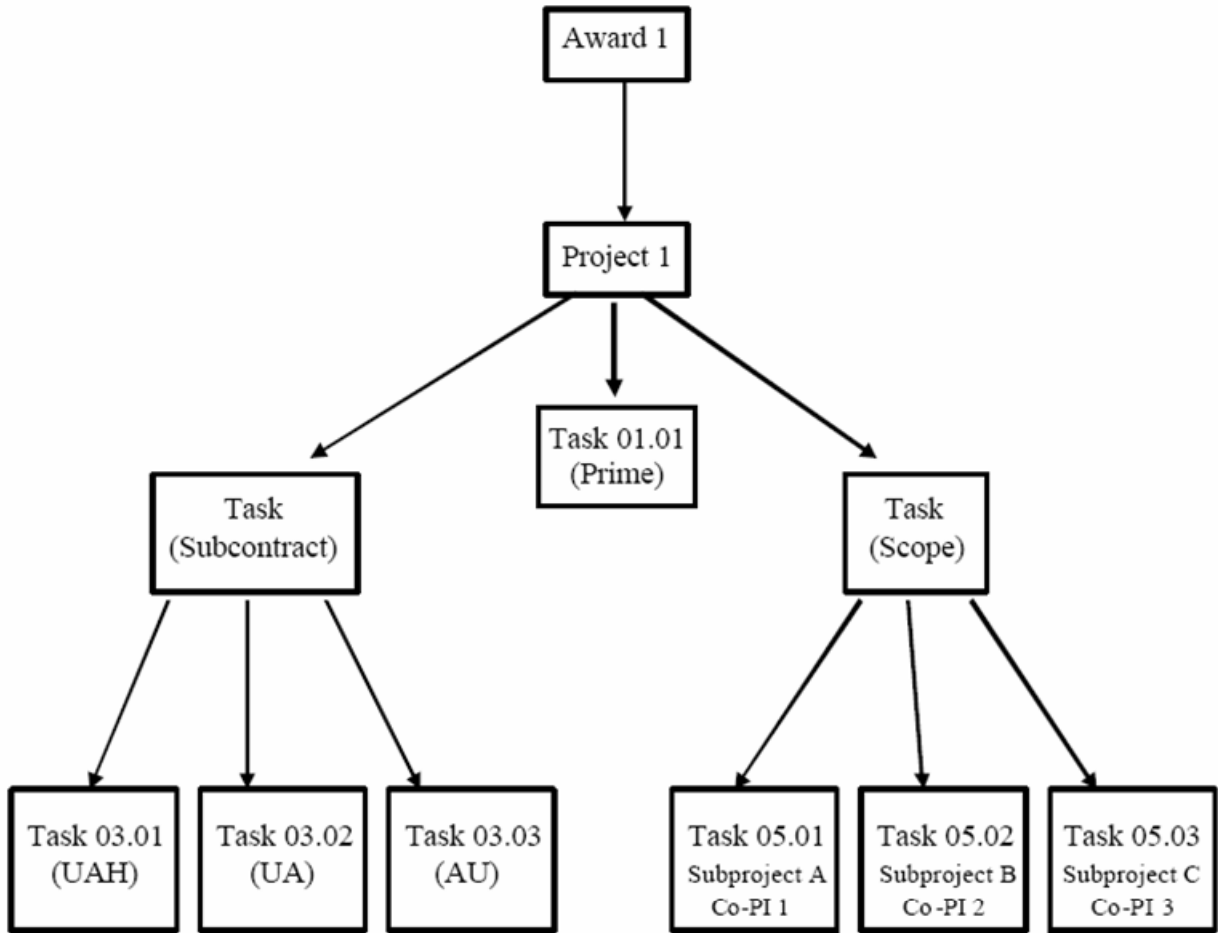
The GA Account String consists of the Project, Task, Award, Organization, and Expenditure Type. The Project, Task, and Award make up the account structure, and the complete PTAOE Account String makes up the charging instructions.



Project	The work performed
Task	Further breakdown of work
Award	Funding source
Organization	University or Hospital
Expenditure Type	Object Code- Can be same as the GL object codes, but also could include GA secondary object codes.
Account Structure	The combination of Project , Task , and Award constitutes the account structure
Charging Instructions	The account structure plus the Organization and Expenditure Type identify the type of expense and the account structure to which it is charged.

Understanding the Grants Account Structure PTAOE

Sample Grant Account Structure (PTA)



Each segment of the PTAOE string is detailed below.

Understanding the Grants Account Structure Project

The Project segment is the first Segment of the GA Account Structure. It signifies the work that is performed on a sponsored program

Project, the “P” in PTAOE, is the work that is performed on a sponsored program. Each Project has at least one Task. This composition of a Project and its related Tasks is a **Work Breakdown Structure (WBS)** in GA.

The Project segment length is six characters. Project values will be assigned by the system in sequential order as the work breakdown structure is established by the accountant for the sponsored or capital project account.

Project accounts are maintained for the life of the project; they do not change from period to period.

Examples of a Project String:

300001

301946

Understanding the Grants Account Structure Task

The Task segment is the second segment of the GA Accounting Structure. It provides a breakdown of the work performed on a Project.

Task, the "T" in PTAOE, is associated with the Project- it provides a breakdown of the work performed on a Project. Tasks can be broken down further into (Sub) Tasks.

Task in GA indicates the nature of the activities performed under that Task, such as particular research initiatives or training, for possible summarization to the Account segment (activity segment) in the GL Accounting Key. Note that costs are recorded at the lowest level Task. However, the organization attached to the top level Task will be the organization mapped to the General Ledger for financial reporting purposes. Each top and sub Task has a name and description associated with them. The Task segment length is five characters: two numbers, a decimal point, and two more numbers (e.g., Task number 01.01).

UAB grants may have as many as five different types of tasks. The types of tasks associated with the sponsored award are: Prime, Mandatory Cost Sharing, Subcontracts, Grant-related Income, and Scope accounts. These types of tasks are referred to as the Top Level Tasks, indicated by two numbers assigned sequentially: 01, 02, 03, etc.

Task values will be assigned by the accountant establishing the WBS for a particular sponsored or capital project. UAB has determined the following definitions for Task numbers:

Task Number	Definition
01.XX	Prime account
02.XX	Mandatory Cost Sharing account
03.XX	Subcontracts
04.XX	Grant Related Income account
05.XX – 99.XX	Scope accounts

Example

Project 300005 has a mandatory cost sharing account, three subcontracts, a GRI account, and 2 scope accounts. The Project and Task segments of the Account String would resemble the following:

Prime Account:	300005.01.01
MCS Account:	300005.02.01
Subcontract 1:	300005.03.01
Subcontract 2:	300005.03.02
Subcontract 3	300005.03.03
GRI Account:	300005.04.01
Scope Account 1:	300005.06.01
Scope Account 2:	300005.07.01

Understanding the Grants Account Structure Award

The Award segment is the third segment of the GA Account Structure. It identifies the funding source of a given project.

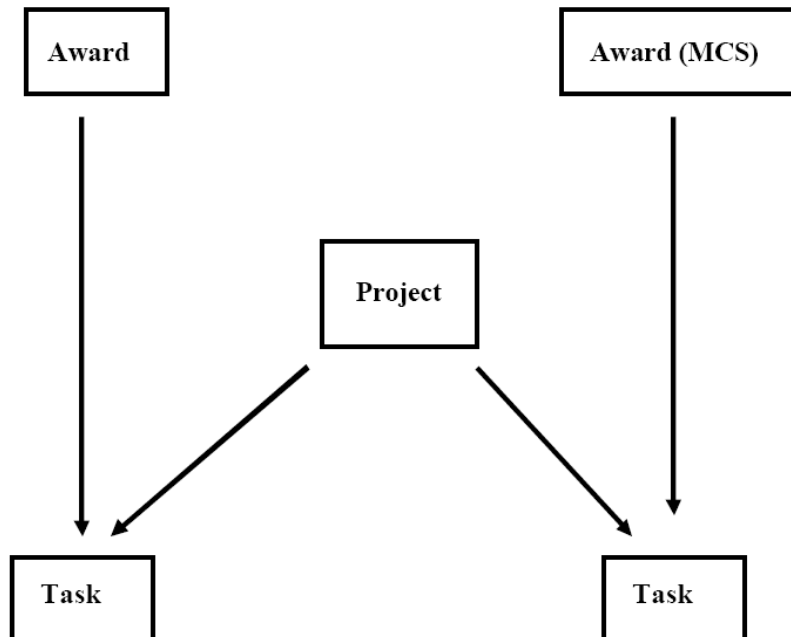
Award, the “A” in PTAOE, identifies the funding source of the Project. Some Projects are funded by multiple Awards, such as sponsor awards, mandatory cost sharing awards, and scope awards. Note that for sponsored Projects with funding provided via UAB departmental cost sharing accounts, individual cost sharing Awards (for each cost sharing funding source) will be established and will fund these Projects as appropriate. The same will be done for sponsored Projects with grant-related income in the form of grant-related income Awards. Segment length is seven numeric characters (e.g., Award number 2000001). Award values will be assigned sequentially by the GA application as the accountant establishes the funding source for a particular sponsored or capital project. Multiple Awards funding a single Project allows aggregation of externally sponsored costs, as well as UAB cost sharing.

Example

Project 301004 has a related Mandatory Cost Sharing award, 2000534. The PTA Account Structure for both accounts would resemble the following:

Prime Account:	301004.01.01.2000520
MCS Account:	301004.02.01.2000534

Note: The MCS account has a separate, distinct award number assigned to it.



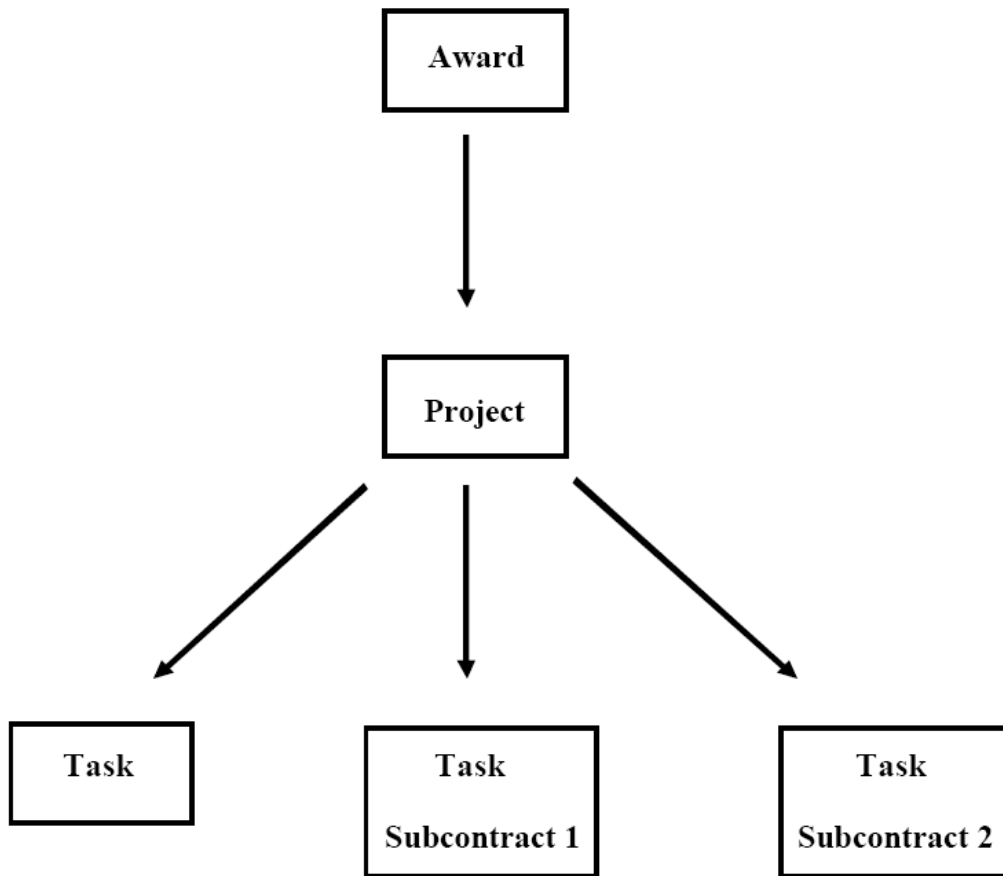
Understanding the Grants Account Structure Award

Example

Project 301542 has two subcontracts affiliated with it. The PTA Account Structure for the accounts would resemble the following:

Prime Account:	301542.01.01.2000814
Subcontract 1:	301542.03.01.2000814
Subcontract 2:	301542.03.02.2000814

Note: The Subcontracts do not have a separate, distinct award number assigned to them; they are funded by the primary award that funds the Project.



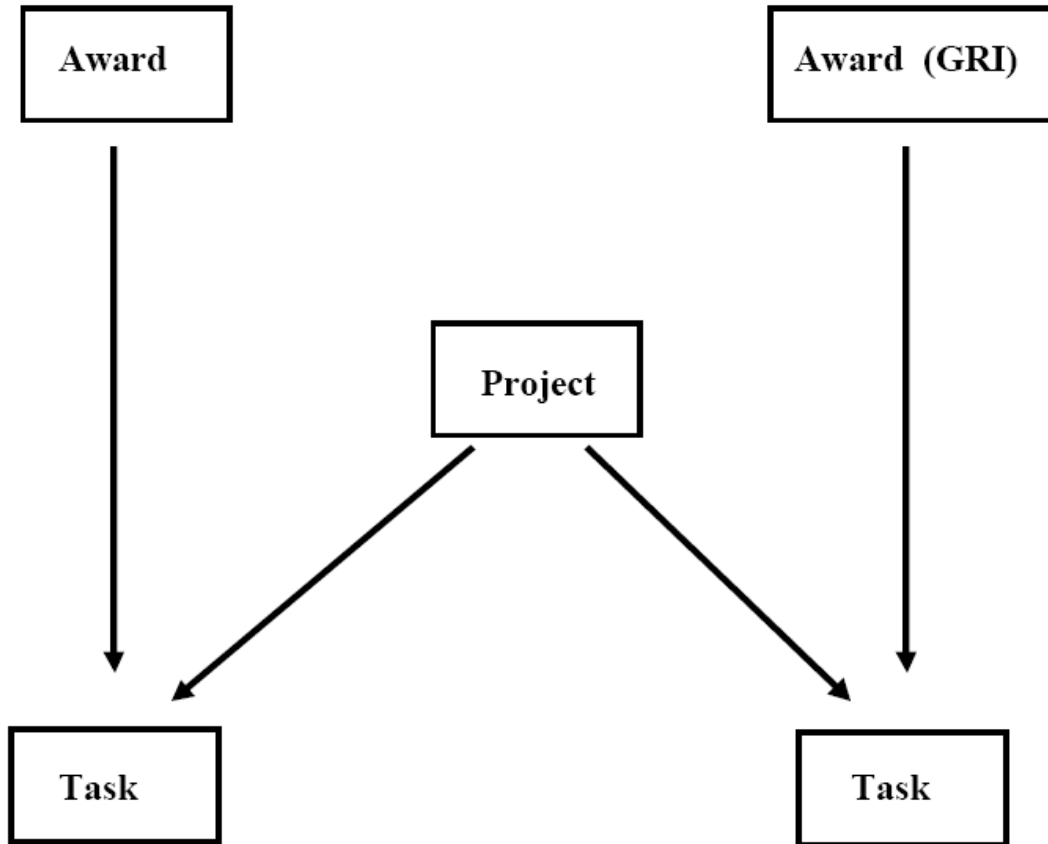
Example

Project 301095 has a Grant-Related Income account associated with it. The PTA Account Structure would resemble the following:

Prime Account:	301095.01.01.2000567
Grant-Related Income Account 1:	301095.01.01.2000582

Understanding the Grants Account Structure Award

Note: The grant-related income account has a separate, distinct award number assigned to it.



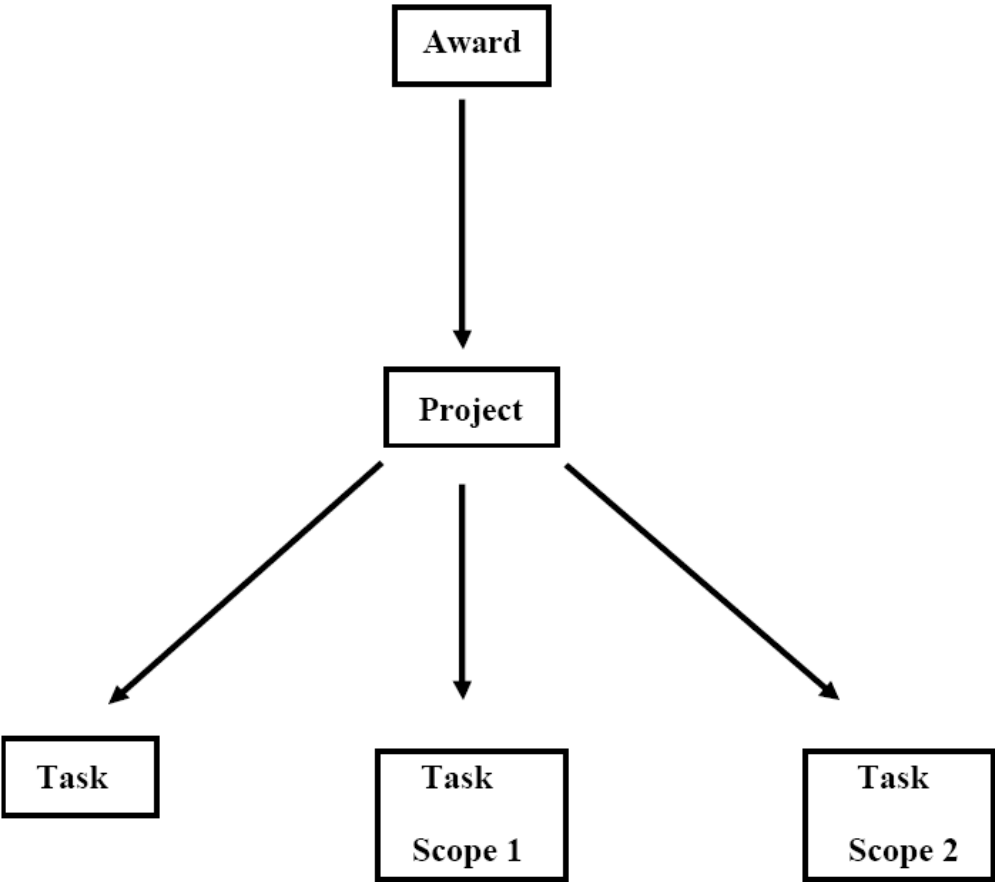
Example

Project 302001 has two scope accounts associated with it. The PTA Account Structure would resemble the following:

Prime Account:	302001.01.01.2001054
Scope Account 1:	302001.05.01.2001054
Scope Account 2:	302001.06.01.2001054

Note: The scope accounts do not have a separate, distinct award number as they are funded by the same award that funds the project.

**Understanding the Grants Account Structure
Award**



Award segment numbers will be sequentially generated for each new award granted to the institution.

Understanding the Grants Account Structure Organization

The Organization Segment is the fifth segment of the PTAOE Charging Instructions. It distinguishes between Hospital and University organizations.

As users enter the “charging instructions” for expenditure transactions, the **Organization** value that will be used for PTAOE (the “O” in PTAOE) will be one of two options, distinguishing simply between Hospital and University. For example, the users assigning charging instructions simply enter either “70” for Hospital or “10” for University, rather than selecting from the entire list of the UAB Organizations. Not only does this make data entry easier and drastically decrease the risk of errors, it allows reporting of sponsored or capital project expenditures in GA at the Hospital and University levels.

The GA module is not concerned with specifically identifying the particular Organization to which the remaining values of the PTAOE charging instructions belong. By virtue of keying PTA_E, the transaction will be properly recorded on the account in GA.

Understanding the Grants Account Structure Expenditure Type

The Expenditure Type segment is the sixth and final segment of the PTAOE Charging Instructions.

Expenditure Type, the “E” in PTAOE, will map to the Object Code segment in the GL Accounting Key. Both Expenditure Type and Object Code categorize the nature of the transaction, e.g., “Office Supplies.” In many cases, there will be a one-to-one mapping of GA Expenditure Types to GL Object Codes.

Only where a more granular level of Expenditure Type is needed for GA reporting will there be a departure from the one-to-one mapping between these two applications. GA Expenditure Type segment length is seven numerical digits, plus a space (for primary objects codes) or a plus sign (for secondary object codes) plus a 22- character object code title, for a total segment length of 30 characters. Expenditure Type values, which are maintained in Administrative Systems GA, are grouped by Expenditure Category. The Expenditure Type list of values will be maintained by UAB centrally.

Example

Office supplies have been purchased for project 302423 and should be charged to the prime account. The PTAOE would be as follows:

302423.01.01.2001301.10.8201099