# SkyVU Chart of Accounts Quick Reference

**COA: Key Facts**

9 total segments: 4 mandatory, 2 optional, 3 system-generated

Example COA String: 125.05.12510.6110.000.000.0.0

## Entity
Unit that owns the Balance Sheet (assets, liabilities, net assets)

Example Segment: 125 — Science  
**Available Selections:** 60

## Net Asset Class
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)

Example Segment: 05 — General Unrestricted  
**Available Selections:** 20

## Financial Unit
Organizational unit generating revenues and expenses (*aka* Cost Center)

Example Segment: 12510 — Biological Sciences  
**Available Selections:** 300

## Account
Natural account or specific category of assets, liabilities, revenues or expenses

Example Segment: 6110 — Supplies Expense - Office  
**Available Selections:** 240

## Program
Used by individual areas to report on a group of related activities

Example Segment: 000 — Default Program  
**Available Selections:** 999

## Activity
Used by individual areas to report on a specific action or event related to a financial unit area or program

Example Segment: 000 — Default Activity  
**Available Selections:** 999

## InterEntity
Used by the system to balance transactions between two or more distinct entities

Example Segment: 000 — Default InterEntity  
**Available Selections:** N/A

## Future 1
Reserved for future use

Example Segment: 0 — Future1  
**Available Selections:** N/A

## Future 2
Reserved for future use

Example Segment: 0 — Future2  
**Available Selections:** N/A

## Mandatory Segments Detail

<table>
<thead>
<tr>
<th>Entity</th>
<th>Net Asset Class</th>
<th>Financial Unit</th>
<th>Account</th>
</tr>
</thead>
<tbody>
<tr>
<td>(60)</td>
<td>(20)</td>
<td>(300)</td>
<td>(240)</td>
</tr>
</tbody>
</table>

- **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

- **Examples:**
  - General unrestricted
  - Unrestricted faculty funds
  - Sponsored contracts and grants
  - Temporarily restricted contributions and endowment distributions
  - Permanently restricted endowment book value

- **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

- **Rollups at parent to exactly match GAAP financial statement line names**

- **Examples:**
  - Student Accounts Receivable
  - Long-term Investments
  - Land
  - Accounts Payable
  - Deferred Grant Revenue
  - Net Assets
  - Gross Tuition – Undergraduate
  - Federal Government Awards
  - F&A Costs Recovery – Fed Research
  - Ticket Revenue
  - Royalty Revenue
  - Net Assets Released from Restrictions
  - Salaries Expense – Faculty
  - Supplies Expense – Lab
  - Travel Expense – Domestic
  - Non-operating Unrealized Gains/Losses
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.

<table>
<thead>
<tr>
<th>POET Segments</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Project #</strong></td>
</tr>
<tr>
<td><strong>Organization</strong></td>
</tr>
<tr>
<td><strong>Expenditure Type</strong></td>
</tr>
<tr>
<td><strong>Task</strong></td>
</tr>
</tbody>
</table>

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)

<table>
<thead>
<tr>
<th>GRANTS</th>
<th>CORES</th>
<th>FACULTY FUNDS</th>
<th>GIFTS &amp; ENDOWMENTS</th>
<th>CAPITAL PROJECTS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tasks:</td>
<td>Tasks:</td>
<td>Tasks:</td>
<td>Tasks:</td>
<td>Tasks:</td>
</tr>
<tr>
<td>All Grants POET transactions will use Task 1</td>
<td>Each core service line has a task. A cores project can have many tasks, varying from project to project.</td>
<td>Faculty Fund POET transactions will use Tasks 1-160</td>
<td>All Gifts &amp; Endowments POET transactions will use Tasks 1</td>
<td>All Capital Project POET transactions will use either Task 1 or Task 2, denoting whether the expense is</td>
</tr>
<tr>
<td>Examples:</td>
<td>Examples:</td>
<td>Examples:</td>
<td>Examples:</td>
<td>1. Capitalizable</td>
</tr>
<tr>
<td>Task 1. Centrifuge</td>
<td>Start-up Retention</td>
<td>2. Non-Capitalizable</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Owner: OCGA | Owner: OCGA | Owner: Provost Finance | Owner: DAR | 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)

<table>
<thead>
<tr>
<th>Requisitions</th>
<th>Expenses</th>
</tr>
</thead>
<tbody>
<tr>
<td>Equipment Purchase Request to Core:</td>
<td>POET</td>
</tr>
<tr>
<td>Professional Services Request to Department:</td>
<td>COA</td>
</tr>
<tr>
<td>Expense Report to Faculty Fund:</td>
<td>POET</td>
</tr>
<tr>
<td>Expense Report to Department:</td>
<td>COA</td>
</tr>
</tbody>
</table>