

Center Attributes

Center Sumto	An alphanumeric field with six or fewer characters that represents the summary of a group of low level centers. - (See attached examples)
Center	A ten-digit numeric field that is assigned to a particular department or project. Also called a cost center. The General Ledger Accounting System has two types of centers, a low-level center and a summary center. A low level center is used to accumulate financial data for the University by individual departments or purpose within specific areas. A low-level center number consists of ten digits, all numeric.
Fund	Used to report by the first digit of the Center Number. - (See attached schedule)
Division	Used to report by digits 2 and 3 of Center number. - (See attached schedule)
Department	Used to report by digits 4,5,6 of Center number and is based upon the reporting structure and areas within each division.
Restricted Fund Groups	Digits 7,8,9 of the center number that define the Funding Group. - (See attached schedule)
Restricted Center Collection Method	The 10th digit of the low level center. Please note that all values, 0-9, are assigned a collection method. However, only values 1-6 are active collection methods. Values 0,7,8, and 9 are assigned to a Misc. description and are not current collection methods. - (See attached schedule)
Account	Five-digit numeric field into which financial transactions are recorded. - (See attached schedule)
Center Name	An alphanumeric field that identifies a particular department or project. For grants, it is usually the grant number assigned by the funding agency.
Center Description	An extended version of the "Center Name." Commonly referred to as the long description.

Center Attributes

Resp Person	Name of the person maintaining responsibility for the activities in the center.
PI Emp ID	Employee Payroll ID number of principal investigator.
RRP Emp ID	Person receiving IDC Credit under research reward plan.
Grant Start Date	Represents the date that the center/project started. (MM/DD/YYYY)
Grant End Date	Represents the date that the center/project ended. (MM/DD/YYYY)
Grant Report Date	Represents the date that the financial report is due. (MM/DD/YYYY)
Agency	Identifies the granting agency funding the restricted (designated or sponsored project) center. This is two letters followed by four alpha-numeric positions. The Fund Source attribute (first two letters) and Fund Prime attribute (last four digits) are the individual components of this field. - (See attached schedule)
Fund Prime	The low level identification of funding agency on sponsored projects. - The four center digits of the agency code. - (See attached schedule)
Fund Source	The high level identification of agency/fund source on sponsored projects. - (See attached schedule)
CFDA Number	Tracking number used by Federal Government for grants/contracts. - (See attached schedule)
Federal	Y or N
LOC Document Number	Letter of Credit document number assigned by funding agency
A-21 Exception - Local Phone	Indicates whether center has A-21 admin approval for Local Phone charges
A-21 Exception - Membership	Indicates whether center has A-21 admin approval for Membership charges
A-21 Exception - Office Supplies	Indicates whether center has A-21 admin approval for Office Supply charges
A-21 Exception - Postage	Indicates whether center has A-21 admin approval for Postage charges
A-21 Exception - Admin S&W	Indicates whether center has A-21 admin approval for Admin Salary & Wages charges
Award Type	Identifies the type of grant, contract, gift and/or funding source for a restricted (designated and/or sponsored) center. (G - Grant, C - Contract, F - Gift, D - Department, E - Endowment)
Billing Type	Defines method and frequency of receivables on sponsoring projects.

Center Attributes

IDC Home Depart	Primary use is to group centers, regardless of fund designation, into departments to generate the Indirect Cost Analysis Report. Used to develop Indirect Cost Rate.
IDC Code	Used to identify the purpose and/or use of the center for A-21 reporting and the determine of the Universities Indirect Costl Rate for Sponsored Project reimbursement of Overhead costs. - (See attached schedule)
Expense Code	Three digit field used to identify the primary expense purpose of the center for functional reporting (i.e. Instruction, Research, Academic Support). - (See attached schedule)
Revenue Code	Three digit number used to identify the primary source of income for restricted (designated, sponsored) projects. - (See attached schedule)
Year End Flag	Indicates whether center is Project (P) or Fiscal (F)
Final Reported Expense	Reflects final reported expense for center
On/Off Campus	Identifies sponsored project location as on or off campus for IDC rate recovery purposes.
Ctr Closed Ind	A center that is not currently used by departments and has been officially frozen in the general ledger system by the Department of Finance, the Office of Accounting, or the Office of Contract & Grant Accounting. (Please note that all accounts within a center must be closed individually to prevent transactions from posting to the center; however, accounts are occasionally re-opened to permit transactions to post.)
Base Center	Identifies core center number for projects with multiple centers.
Fund Balance Center (Map Code)	Fund Balance center that operating activity closes to and/or contains balance sheet activity.
FY	The twelve month reporting period in which the data is recorded. Vanderbilt is on a July 1 - June 30 fiscal year. (YYYY)
Fiscal Quarter	Fiscal Quarter. (1,2,3 or 4)
Report Period	The specific month within a fiscal year. (MM)
Post Date	The date that the transaction is posted to the general ledger system.
Acct Closed Indicator	Indicates whether a transaction may be posted to an account on a center
Center Add Date	Date center was added to the Center Information File.
Center Effective Date	Center Effective Date
Send To1	Name of the person to whom reports are addressed.
Send To2	Address of the person to whom reports are addressed.
Vunet Id	Shows authorized VU Net ID of an individual with e-dog access

Center Sumto Examples

ANES1	CAN1
ANES3	CANBI1
ANES4	CANBI3
ANES53	CANBI4
ANESCS	CANDN4
ANESCT	CANDV1
ANESD1	CANDV3
ANESIC	CCCLS4
ANESQA	CHAD1
ANESRA	CHAD3
ANESVA	CHAD4
ANHOS3	CHAD53
ANIML1	CHBDV1
ANIML4	CHBIO1
ANOBO3	CHBIO3
ANPD53	CHBIO4
ANPED3	CHGR4
ANPN53	CHRM1
ANPNC3	CHRM3
ANRSC3	CHRM4
ANSHPS	CHRM53
ANSMS3	CLBDV1
ANSOB3	CLBIO1
ANSOM3	CLBIO3
ANVAO3	CLBIO4
ANVP3	CLDV1
ANVP53	CLNPH1
APEDH3	CLNPH4
APEDO3	CLNR53
BIOCH1	CLNRS1
BIOCH3	CLNRS3
BIOCH4	CLNRS4
BIOCM1	CLTSR4

Funds and Divisions

Fund types are predefined for position one as follows:

Fund	Fund Name
1	Operating (Unrestricted) funds, excluding Hospital
2	Hospital unrestricted funds
3	Operating Centers - Self-Balancing (Mainly VMG funds)
4	Designated (Restricted) funds/ all areas
5	Loan funds
6	Endowment funds
7	Life income funds
8	Plant funds
9	Agency funds

Divisions are predefined for positions two and three as follows:

Number	Division
01	Hospital
02	Hospital-- Psychiatric
03	Clinic - VMG
04	School of Medicine
05	School of Medicine - VMG
06	School of Nursing
08	Medical Center Other
09	Hospital--Children's
11	Other Auxiliaries
15	Health Plans
19	

Explanation of Fund Types

1,2,3	Operating (Unrestricted) current funds include all resources received for which no stipulation was made by a donor or other external agency as to the purpose for which the funds should be expended. Current operating funds are intended for general operating purposes. (Centers that begin with 1, 2 (Hospital), and 3 (Self-Balancing and Vanderbilt Medical Group[VMG] mainly). 3-04 centers are for Academic activity (Research, Education, etc.). 3-05 centers are for Clinical activity including cost of physician practice, SOM resident expense, clinical administration, etc.
4	Designated (Restricted) current funds are those resources available for financing operations but limited by the donor or other external agencies to specific users, for example, a research project or departmental chair.
5	Loan funds are used to account for resources available for loans to students.
6	Endowment funds are not expendable but are invested or are available for investment for the purpose of producing revenue.
7	Life Income funds are composed of funds acquired by an institution on the condition that it pays stipulated amounts periodically or for a lifetime to the donor or other designated person.
8	Plant funds are used for four purposes: (1) acquisition of long-lived assets, (2) renewal and replacement of institutional properties, (3) debt service charges and retirement of indebtedness on institutional plant, and (4) the cost of long lived assets.
9	Agency funds are held by the institution which acts as a custodian or fiscal agent for students, faculty, staff members, or organizations.

Account Groupings

Balance Sheet Accounts:

1XXXX:	Assets
2XXXX:	Liabilities
33100:	Prior Year Ending Fund Balance
999xx:	Current Year Fund Balance

Revenues and Expense Accounts:

34XXX:	Revenues/Additions (on Funds 4, 5, 6, 7, and 8)
35XXX:	Expenses/Deductions (on Funds 4, 5, 6, 7, and 8)
4XXXX:	Revenues, Revenue Allocations, IDS Program Revenues (on Funds 1, 2, 3, and 9)
5XXXX:	Wages and Benefits
6XXXX:	General Expenses: Supplies, Services, Financial Aid
7XXXX:	Facilities, Equipment, Utilities, Plant Related
8XXXX:	IDS Program Taxes, Internal Allocations, Transfers, Indirect Overhead

Statistical:

999XX:	Current Year Fund Balance
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For specific accounts, see <http://www.vanderbilt.edu/fis/Apps/ncoa.htm> - use ONLY the SOM chart of accounts.

Revenue Codes

Revenue Code	Revenue Code Descr
030	Government Grants and Contracts
040	Gifts and Contributions
045	Private Grants and Contracts
050	Endowment Income
075	Sales and Services of Educational Activity - VMG
080	Investment Income
120	Other Sources
127	Revenue Allocations - Endowment

Expense Codes

Expense Code	Expense Code Description
180	Instruction and Departmental Research
185	University Sponsored Research
190	Sponsored Research
200	Public Service
205	Public Service - VMG
210	Academic Support
220	Student Support Services
230	Institutional Support
240	Operations and Maintenance of Plant
250	Scholarships and Fellowships
360	Auxiliary Expenditures
430	Hospital Expenditures
440	Hospital-Clinic Expenditures

Funding Source

Fund Source	Fund Source Description
AG	U.S. DEPT. OF AGRICULTURE (USDA)
AS	ASSOCIATION
CO	U.S. DEPT. OF COMMERCE (DOC)
CR	CORPORATION
CS	CORPORATION FOR NATIONAL SERVICE
DE	U.S. DEPT. OF DEFENSE (DOD)
DS	U.S. DEPT. OF STATE
ED	U.S. DEPT. OF EDUCATION (ED)
EN	U.S. DEPT. OF ENERGY (DOE)
EP	ENVIRONMENTAL PROTECTION AGENCY (EPA)
EW	ENDOWMENT
FO	FOUNDATION
HE	U.S. DEPT. OF HEALTH AND HUMAN SERVICES (HHS)
HO	U.S. DEPT. OF HOUSING AND URBAN DEVELOPMENT (HUD)
ID	UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT (USAID)
IN	U.S. DEPT. OF INTERIOR (DOI)
IT	INTERNATIONAL
JU	U.S. DEPT. OF JUSTICE (DOJ)
LA	U.S. DEPT. OF LABOR (DOL)
ML	INDIVIDUAL OR MULTIPLE SOURCES
MU	MUNICIPALITY
NA	NASA
NF	NATIONAL FOUNDATION FOR THE ARTS AND HUMANITIES
NS	NATIONAL SCIENCE FOUNDATION
OT	OTHER FEDERAL AGENCY

Funding Source

Fund Source	Fund Source Description
SC	NATIONAL ACADEMY OF SCIENCE
ST	TENNESSEE STATE AGENCIES AND OTHER STATES
TR	U.S. DEPT. OF TRANSPORTATION (DOT)
TV	TENNESSEE VALLEY AUTHORITY (TVA)
UN	COLLEGES AND UNIVERSITIES
VA	VETERANS ADMINISTRATION (VA)

CFDA Number Examples

CFDA#	Agency	Program Title
47.07	NSF	Computer and Information Science and Engineering
47.074	NSF	Biological Sciences
93.063	HHS	Centers for Genomics and Public Health
93.064	HHS	Laboratory Training, Evaluation, and Quality Assurance Programs
93.068	HHS	Chronic Diseases: Research, Control, and Prevention
93.103	HHS	Food and Drug Administration_Research

Fund Prime Examples

Fund Prime	Fund Prime Description
0640	VETERANS AFFAIRS
0660	ENVIRONMENTAL PROTECTION AGENCY
0810	ENERGY
0840	EDUCATION
0932	PHS-SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMIN
0933	PHS-CENTERS FOR DISEASE CONTROL
0934	PHS-FOOD AND DRUG ADMINISTRATION
0935	PHS-HEALTH RESOURCES AND SERVICES ADMINISTRATION
0937	PHS-NATIONAL INSTITUTES OF HEALTH
0938	AGENCY FOR HEALTH CARE POLICY AND RESEARCH (PHASED OUT)
093A	CENTERS FOR MEDICARE & MEDICAID SERVICES (FORMERLY HCFA)
093C	ADMINISTRATION FOR CHILDREN AND FAMILIES
093D	ADMINISTRATION ON AGING
093E	AGENCY FOR HEALTHCARE RESEARCH AND QUALITY
0940	CORPORATION FOR NATIONAL AND COMMUNITY SERVICE
0955	NATIONAL ACADEMY OF SCIENCES
0958	NATIONAL RESEARCH COUNCIL
0960	HOMELAND SECURITY
0980	UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT
0990	GENERAL SERVICE ADMINISTRATION
0991	CIA
0992	LIBRARY OF CONGRESS
1002	TN DEPARTMENT OF ECONOMIC AND COMMUNITY DEVELOPMENT
1003	TN DEPARTMENT OF EDUCATION
1004	TN DEPARTMENT OF FINANCE AND ADMINISTRATION
1005	TN DEPARTMENT OF HEALTH
1006	TN HIGHER EDUCATION COMMISSION
1007	TN DEPARTMENT OF HUMAN SERVICES
1009	TN DEPARTMENT OF MENTAL HEALTH AND DEVELOPMENTAL DISABILITIE

Restricted Fund Groups

Group	Description
000	Other Fund Group
001 - 199	HHS
200 - 299	Education
300 - 349	NSF
350 - 365	NASA-HQ
366 - 374	NASA-MSFC
375 - 399	Navy
400 - 409	Army
410 - 424	Air Force
425 - 439	DOE
440 - 451	VA
455 - 464	NEH
465 - 473	EPA
475 - 500	Other Federal
501 - 539	State of TN - Federal Flowthrough
540 - 549	State of TN - Direct
550 - 561	Metro - TN
562 - 611	Association
612 - 695	Foundation
696 - 770	Corporation
771 - 780	Local Firm
781 - 920	Endowment
921 - 959	Bequests
960 - 999	Multiple Sources - Gifts

Restricted Center Collection Method

Number	Description
1	Letter of Credit
2	Automatic Receipt
3	Monthly Billing
4	Quarterly Billing
5	On Demand
6	Other
7	Misc 7
8	Misc 8
9	Misc 9

IDC Codes

IDC Code	Description
00	CLEARING CENTERS
02	UNIVERSITY FUNDED RESEARCH
12	LIBRARY
13	SERVICE CENTERS
18	INSTRUCTION & DEPARTMENT RESEARCH
19	SPONSORED RESEARCH
20	OTHER SPONSORED PROJECTS
21	DEPARTMENTAL ADMINISTRATION
22	STUDENT SERVICES
23	GENERAL ADMINISTRATION
24	OPERATIONS AND MAINTENANCE
32	SPONSORED PROJECTS ADMINISTRATION
33	OTHER INSTITUTIONAL ACTIVITIES
36	AUXILIARIES
43	HOSPITAL
44	HOSPITAL/Clinic
45	HOSPITAL/VMG
46	HOSPITAL/Medical School Patient Care
52	UNALLOWABLES
54	EXCLUSIONS - BASE
81	SPONSORED TRAINING
91	SPONSORED RESEARCH TRAINING

Center Detail Report created using Business Objects

305XXX4010
DOE 1234-5678
CONFIDENTIAL EARNINGS REPORT FOR DR DOE 1234-5678
Dept of XXXXX-Clinical
DOE

Account	Account Description	Per	FY	JE ID	Post Date	Description	Expanded Description	JE Source	Amount
11000	DUE FROM/TO OTHER FD	1	2008	DTF01	08/06/07	CUR MONTH ACTVTY	305XXX4010	DUE TO/FR	419.35
	DUE FROM/TO OTHER FD	2	2008	DTF01	09/07/07	CUR MONTH ACTVTY	305XXX4010	DUE TO/FR	228.37
41000	PHYSICIANS INCOME EPIC	1	2008	NEP31	08/03/07	EPIC-VMG COLLECT	123456 7899		(419.35)
	PHYSICIANS INCOME EPIC	2	2008	NEP31	09/06/07	EPIC-VMG COLLECT	123456 7899		(228.37)
41000								Sum: 41000	(647.72)
99950	CY FUND BAL ACTIVITY	1	2008	UFB01	08/06/07	CUR MONTH ACTVTY	305XXX4010	FUND BAL	(419.35)
	CY FUND BAL ACTIVITY	2	2008	UFB01	09/07/07	CUR MONTH ACTVTY	305XXX4010	FUND BAL	(228.37)
99950								Sum: 99950	(647.72)

Example of End of Period Balances Using Business Objects

Center: 404XXX9642

YTD Balance at End of Indicated Period

Account	Description	11/30/06	12/31/06	01/31/07	02/28/07	03/31/07	04/30/07	05/31/07	06/30/07	07/31/07	08/31/07
34840	NM TR FR RESTRICTED	(100,000.00)	(100,000.00)	(100,000.00)	(100,000.00)	(100,000.00)	(100,000.00)	(100,000.00)	(100,000.00)		
51200	UG STUDENT WORKER	-	-	36.00	436.00	927.00	602.00	784.00	784.00		
51201	UG ST WORKER ACCR	-	-	-	124.14	248.00	-	-	-		
52300	TECH PARAPROF WAGES	-	-	20.00	102.00	216.00	216.00	216.00	216.00		
59007	FBR, PART/TEMP	-	-	1.80	1.80	1.80	1.80	1.80	1.80		
60040	OFFICE SUPPLIES	252.30	1,488.47	1,735.50	1,735.50	1,735.50	1,735.50	1,735.50	1,735.50		
60090	FILM & CHEMICALS	-	875.00	875.00	875.00	875.00	875.00	875.00	875.00		
60130	GAS CYLINDERS	-	134.47	239.85	239.85	239.85	239.85	239.85	239.85		
60150	LAB SUPPLIES	22,347.67	23,722.11	37,014.58	45,288.65	45,097.72	37,663.58	38,018.58	37,014.58	1,298.00	2,824.00
60160	CHEMICALS/GLASSWARE	10,924.96	15,235.05	26,716.46	33,483.28	26,784.97	26,784.97	26,784.97	26,784.97	(504.00)	(504.00)
62100	MEETINGS EXPENSE	-	-		-	-	-	-	-		
62200	MOVING EXPENSE	93.48	93.48	93.48	93.48	93.48	93.48	93.48	93.48		
62610	TRAVEL FACULTY	-	-	439.57	447.52	447.52	447.52	447.52	447.52		
63440	LAB ANALYSIS	-	-	-	28.00	28.00	28.00	28.00	28.00		
63860	ITS-ACIS SITE LICENSE	-	-	-	221.00	221.00	221.00	221.00	221.00		
70000	REPAIRS/MAINTENANCE	-	162.85	288.60	288.60	2,606.85	2,606.85	6,106.85	2,606.85		
74030	CAP EQUIP LAB >3000	-	-	-	24,059.24	24,059.24	24,059.24	24,059.24	24,059.24		
84000	INDIRECT COST OH	1,680.92	2,085.57	3,373.04	5,371.20	5,179.09	4,778.73	4,980.58	4,755.38	39.70	116.00
99950	CY FUND BAL ACTIVITY	(64,700.67)	(56,203.00)	(29,166.12)	12,795.26	8,761.02	353.52	4,592.37	(136.83)	833.70	2,436.00