VANDERBILT UNIVERSITY
Chart of Accounts Quick Reference Guide

Chart of Account (COA) Key Facts

9 Total Segments: 5 mandatory, 2 optional, 2 system-generated

Example COA String: 125.05.12510.6105.000.000.000.RES.0

Entity	Net Asset Class	Financial Unit	Account	Program	Activity	InterEntity	VU_Function	Future 2
Mandatory	Mandatory	Mandatory	Mandatory	Optional	Optional	System-Generated	Mandatory	System-Generated

			Example Segment	Approximate # of available selections
Mandatory	Entity	Unit that owns the Balance Sheet (assets, liabilities, net assets)	125 - Science	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 is how Projects or PPM is tied into the GL)	05 - General Unrestricted	20
	Financial Unit	Organizational unit generating revenues and expenses (aka Cost Center)	12510 - Biological Sciences	300
	Account	Natural Account or specific category of assets, liabilities, revenues or expenses	6105 - Supplies expense - Lab	300
	VU_Function	A functional classification to group expenses according to the purpose for which the costs are incurred. The classifications tell why an expense was incurred rather than what was purchased.	RES - Research	8
Optional	Program	Used by individual areas to report on a group of related activities	000 - Default Program	999
	Activity	Used by individual areas to report on a specific action or event related to a financial unit area or program	000 - Default Activity	999
System-Generated	InterEntity	Used by the system to balance transactions between two or more distinct entities	000 - Default InterEntity	N/A
	Future 2	Reserved for future use	0 - Future 2	N/A

Mandatory Segments Detail

Entity	Net Asset Class	Financial Unit	Account	VU_Function
Transactions entered at Child level. All other parent levels are "rollups"		Rollups at parent to exactly match GAAP financial statement line names.		A funcation code is required for all expense accounts. Revenue and balance sheet accounts will have the default value.
Examples: College of Arts and Science Dean Humanities Social Sciences Sciences Blair School of Music Divinity School Business Services Athletics and Recreation Capital Bank Vanderbilt Legends Club Star V Partners	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 Card services Plant operations services Baseball	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 Gain/Loss	Examples: Research Instruction Academic support Student services Institutional support Auxiliaries

Additional details, examples and draft values are available at:
https://finance.vanderbilt.edu/accounting/

VANDERBILT UNIVERSITY

Chart of Accounts Quick Reference Guide

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.

POET Segments		
	Project Number	Automatically assigned unique number to each project upon creation by the system
	Organization	Designated HCM Work Unit that ultimately maps to Financial Unit
	Expenditure Type	Identifies specific type of transaction; corresponds to Account segment in COA
	Task	Identifies project activity

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, Owning Organization (work unit, mapping to financial unit for accounting), and function are defined.

PPM Subledger Users (Project Types)

Grants	CORES	Faculty Funds	Gifts & Endowments	Capital Projects
Tasks:	Tasks:	Tasks:	Tasks:	Tasks:
All Grants POET transactions will use Task 1	Each core service line has a task. A cores project can have many tasks, varying from project to project.	Faculty Fund POET transactions will use Tasks 1-160.	All Gifts & Endowments POET transactions will use Tasks 1	All Capital Project POET transactions will use either Task 1 or Task 2, denoting whether the expense is 1. Capitalizable 2. Non-Capitalizable
Owner:	Owner:	Owner:	Owner:	Owner:
Research Finance	Research Finance	Provost, Finance	DAR	Facilities
	Examples:	Examples:		
	Task 1. Centrifuge	Start-up Retention		

Using COA & POET in Oracle Cloud

Requisitions	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).
Expenses	Type: Equipment Purchase — POET Request to Core — POET Professional Services Request to Department — COA Expense Report to Faculty Fund — POET Expense Report to Department — COA

Additional details, examples and draft values are available at:
https://finance.vanderbilt.edu/accounting/