



OTHER ACTIVITIES FUNDING SOURCE RANGE

Background

The Other Activities funding source group was created to capture several types of activities that are conducted throughout the Institute that do not fit the general criteria for inclusion in any of the most frequently used general ledger funding segments (i.e. general budget, endowment, gift). The Other Activities funding source range was intended to provide a “home” for such activities. The general ledger “grandparent” funding source for these activities is 32000000. A description of the activities being segregated and their related structure are outlined below.

Descriptions

Work Order Clearing – 32010000

This group is no longer used.

Conferences – 32020000

Any conferences that are not 100% funded by another source (i.e. sponsored award, gift, GB) should be set up under this funding source. Primarily these would be conferences that are supported by registration fees. This would also apply if a conference will be funded by a combination of sources and none of them are sponsored projects. Registration fees would be recorded directly to the PTAs as revenue (appears as negative expense in PTA, using the expenditure type “Revenue”) and will not be budgeted. Any gifts restricted to these purposes should be approved by the Director of Restricted Funds prior to being credited to the PTA or general ledger funding source. Any remaining transfer of funding required from a general budget account or discretionary gift account will be accomplished with a manual usage in OGM.

Miscellaneous Sales & Services – 32030000

These types of accounts should be rare and will be used to track miscellaneous income associated with immaterial ancillary sales of product or services that are not related to a sponsored award. An example of this would be the sale of photographs. The department will be responsible for monitoring and billing for the account as needed. As external funds are received, they will be coded to revenue (negative expense in PTA, using the expenditure type “Revenue”), reimbursement or credit expenditure, but they will not be budgeted. Many of these sales will be subject to taxes. Before any sales are made, please contact the tax office in Finance.

Recharge Centers – 32040000

This funding source range will be utilized to account for recharge centers on campus. We will be working with the Divisions to organize the accounting and monitoring of recharge center operations, which are currently handled across general budget and gift accounts, as needed.

This group includes service centers as defined by the policy, dated 10/1/2003 on the Cost Studies website, as an organizational unit that provides a specific service or product, or a group of services or products, to users principally within the Caltech academic community. A service center recovers the cost of its operations through charges to its users.

External Organization Billings – 32050000

These accounts, formerly known as “Commercial Receivables” are used to accumulate reimbursable costs incurred by third parties’ ongoing use of Institute facilities, lab space, recharge centers, or dining facilities, among others, in support of the Sponsor’s general professional collaborations with Caltech. These accounts generally differ from Technical Services and Facilities Use agreements in that these accounts lack a specific scope of work and term for performance. Instead, these accounts are offered mainly as a convenience to collaborating organizations. These accounts are not gifts and should not be Government funded. Setup of these accounts requires written approval of the Director of Restricted Funds or the Controller.

Internal Collaborations – 32060000

This funding source range will be utilized to account for activities on campus that are being hosted and funded by various Divisions/Departments. One PTA will be established and funding will be transferred to this account from the various participants via manual usages. OGM will reflect a negative expense thus increasing the balance available.

Internally Designated Funds – 32070000

This funding source range will be utilized to account for funds designated for special purposes by Caltech as opposed to an outside donor. These funds will act like a gift account in that the funds will carry forward from year to year; however, their purposes have been internally designated. The source of these funds is most often unrestricted revenue allocated from the general budget or other Institute discretionary funding. An example of this is the Provost R&E funds. These accounts will most likely be funded via a budget adjustment based on the general ledger journal entry showing the transfer (7xxx) of funding from the general budget or other funding source.

Facilities Use Agreements – 32080000

This funding source range should be used to capture revenue and costs from short to medium term agreements conveying the right to use Caltech’s specialized facilities or equipment, which generally are not publicly available, to a third-party. A current, approved facilities use agreement, including a detailed description of facilities, scope of work, lessee employee access document, and term should be in place for each active account.

Technical Service Agreements – 32090000

This funding source range should be used to capture revenue and costs from providing expertise and technical services to third parties. A current, approved technical use agreement, including a detailed scope of work document and term should be in place for each active account

Structure:

Finance Oversight	Funding Source		PTA naming Conventions	
	Number	Name	Award	Project
Gift & Endowment Accounting	32020000	Conferences	OACONF.xxxxxx	PI/DIV
Gift & Endowment Accounting	32030000	Miscellaneous Sales and Services	OASALE.xxxxxx	PI/DIV
Gift & Endowment Accounting	32040000	Recharge Centers	OARCHG.xxxxxxx	DIV/Option
Gift & Endowment Accounting	32050000	External Organization Billings	OACR.xxxxxx	PI/DIV
Gift & Endowment Accounting	32060000	Internal Collaborations	OAIC.xxxxxx	PI/DIV
Gift & Endowment Accounting	32070000	Internally Designated Funds	O Aid.xxxxxx	PI/DIV
Gift & Endowment Accounting	32080000	Facilities Use Agreements	OAFUSE.xxxxxx	PI/DIV
Gift & Endowment Accounting	32090000	Technical Service Agreements	OATS.xxxxxx	PI/DIV

Notes:

Awards: The current convention is for 6 alphanumeric characters after the decimal. If needed, the system can accommodate a total of 15 characters including the decimal. Therefore, there is flexibility for the part subsequent to the decimal providing the total does not exceed 15 characters. **The convention prior to the decimal must always be followed.**

Projects: The convention noted is for the first 3 digits of the project to be the PI, Division or Option initials and to have 5 alphanumeric characters after the decimal. However, the system does allow for a total of 15 characters including the decimal thus providing flexibility. **The PI/DIV/OPTION initials convention should continue to be followed.**

Fiscal Year-End Review

Since all of these types of accounts (excluding External Organization Billings) are intended to breakeven or operate at a small surplus, reports will be presented to the appropriate Division/Department managers before fiscal year-end for review and appropriate funding actions. After analysis, accounts with deficit balances may need to be transferred to another funding source and/or accounts may be placed on Hold status.