

## UH Cost Center Composition

A cost center is a specific combination of PeopleSoft chartfields, And these are used to properly record the necessary values for transactions. (*Legacy System [FRS]: the equivalent to an account.*) A cost center consists of:

Five (5) fields:

<b>Business Unit</b>	<i>5 digits:</i>	<i>all numeric</i>
<b>Fund Code</b>	<i>4 digits:</i>	<i>all numeric</i>
<b>Department</b>	<i>5 digits:</i>	<i>1<sup>st</sup> alpha; 4 numeric</i>
<b>Program</b>	<i>5 digits:</i>	<i>1<sup>st</sup> alpha; 4 numeric</i>
<b>Project/Grant ID</b>	<i>7 digits:</i>	<i>1<sup>st</sup> alpha; 6 numeric</i>

Info Located on Web at:  
<http://www.uh.edu/finance/>  
 >References  
 >under General Ledger Basics  
 ↪ Quick Reference to Cost Center Composition

Example of a Cost Center would be:

**00730-2063-H0066-A0838-NA**

where....

**00730 = Business Unit**  
**2063 = Fund Code**  
**H0066 = Department**  
**A0838 = Program**  
**NA = Project ID (Not Applicable)**

Example of a Cost Center that is a project would be:

**00730-1026-H0124-B0001-G000052**

**00730 = Business Unit**  
**1026 = Fund Code**  
**H0124 = Department**  
**B0001 = Program**  
**G000052 = Project ID**

**A Cost Center:** defines *whose money* it is, what type of money it is, and what type of activity it is being spent to support.

## UH Cost Center Values for PeopleSoft

### UHS Business Units (*campus.*)

00730 – University of Houston  
00759 – UH Clear Lake  
00784 – UH Downtown  
★ 00765 – UH Victoria  
00783 – UH System Administration  
00797 – UH Consolidated

### UHS Fund Codes (*1<sup>st</sup> digit designates LEDGER & whether Local or State.*)

1XXX = State

2XXX = Designated

3XXX = Auxiliary

4XXX = Restricted

5XXX = Grants

6XXX = Endow. & Loans

7XXX = Plant

9XXX = Agency

Local Funds

### UHS Department Codes (*1<sup>st</sup> digit designates campus.*)

HXXXX = UH departments

CXXXX = UHCL departments

DXXXX = UHD departments

★ VXXXX = UHV departments

SXXXX = UHSA departments

### UHS Program Codes

AXXXX = Instructional programs

BXXXX = Research programs

CXXXX = Public Service

DXXXX = Academic Support

EXXXX = Student Services

FXXXX = Institutional Support

GXXXX = Plant

HXXXX = Scholarship

IXXXX = Auxiliary

### UHS Project ID

GXXXXXX = Grant or sponsored project

IXXXXXX = Internally sponsored project

PXXXXXX = Capital or building project

AXXXXXX = Administrative project

NA = not a project or grant

## ACCOUNTS

The term account has a different meaning in PeopleSoft than in the legacy system. Account is a classification of the type of revenue or expense, such as a professional salary expense, sales of goods, or of balance sheet items such as assets, liabilities, or equity. *(These were described as Subcodes in the legacy system [FRS].)*

		<u>Account Codes:</u>	<u>Examples:</u>	
ACTUALS	{	<i>Balance Sheet Items:</i>	1XXXX = Asset	17104 = Equipment
			2XXXX = Liability	21129 = Life Ins Benefit
			3XXXX = Fund Equity	30106 = Late Chg Inc
	}	<i>Income Statement Items:</i>	4XXXX = Revenue	43469 = Misc Revenue
			5XXXX = Expense	53900 = Office Supplies
↘(for the majority)				
BUDGET	<i>Items:</i>	B4XXX = Budgeted Revenue	B4020 = Private Gifts	
		B5XXX = Budgeted Expense	B5006 = Salary & Wages	

**An Account:** defines *what* it is.

For an overview of the flow of Voucher Entry, see: [84 Voucher Life Cycle.doc](#)

For an overview of the flow of transactions, see: 84 Transaction Financial Information Cycle.doc