

Fund Sources

The University established multiple types of funding source to track day-to-day operations for state, federal and gift transactions. Charge Account is the collective fund source, organization identification number, and natural account combination.

Funding Source:

- Each funding source has 6-digit codes that identify what type of funding source it is.
- The first two digits represent the fund source type.

Charge Account
Charge Account
00-424102-10395-30600-000000-000

Funding Source

Fund Source Type	Restrictions	Fund Source Number
State budget	Unrestricted	(2-0xxxx, 2-2xxxx, 2-2, 2-3, 2-4, 2-7)
Designated	Unrestricted	(2-8xxxx, 2-9xxxx Fund Sources)
Auxiliary	Unrestricted	(3-7, 3-8 Fund Sources)
Federal Funds	Unrestricted	(2-5, 2-6 Fund Sources)
Gifts	Restricted	(5-3 Fund Sources)
Grants & Contracts	Restricted	(4-2, 4-3 Fund Sources)
Endowment	Restricted	(6-4 Fund Sources)
Plant	Varies	(7-7 Fund Sources)

Organizational I.D. and Natural Accounts

Charge Account	
Charge Account	
00-424102-10395-30600-000000-000	Organizational ID

Each organizational unit within the University has been assigned an Organization Identification (ORG ID) number which is issued in conjunction with general ledger account numbers to code and identify purchasing and payment transactions. You can determine your organizational ID by clicking the icon.



Organization ID Listing

Charge Account	
Charge Account	
00-539052-10411-31100-500000-000	Natural Account

Natural Accounts

Natural Accounts are expense and revenue codes used to **categorize** transactions. Examples include Supplies, Equipment, Salaries, Repairs, etc. Formerly known as object codes.

- You can access the listing of natural accounts in FACS (6 ==> MAIN REPORT MENU, 1 ==> ACCOUNT REPORT MENU – CURRENT, 9 ==> CHART OF OBJECT CODES).
- Natural accounts will appear as 4-digit codes in FACS, and 5-digit codes in RIAS.
- Use these accounts to categorize both your RIAS and FACS documents.
- Link to detailed Natural Account descriptions please click [here](#).
- When to use which “Supplies” Account: <http://ofba.rutgers.edu/faq/>. See section on natural accounts.
- There are two remaining account fields used when you are recording financial transactions, department activity 1 (project) and department activity 2 (subcodes).

Department Activity 1 (Projects) are unique 5 digit numbers assigned by the NJAES Office. The first two digits are the department number and the third digit indicates the project type. This number is used to track expenditures for reporting purposes. This field is an optional field used in conjunction with a funding source to track expenses.

Department Activity 1	Department Activity 2
12230	JB

Why do we need Department Activity 1 (projects) and Department Activity 2 (subcode)?

USDA-NIFA wants to know:

- How do we spend the formula fund appropriations on a project-by-project basis?
- How do we spend state appropriation funds (our required formula fund match) to support USDA-NIFA approved research, on a project-by-project basis?

A Project Number can be:

- **Alpha**
 - Alpha codes assigned to broad classes of activity.
 - EXTEN.
 - OCPE.
 - TEACH.
- **Numeric**
 - 5-digit numeric codes (XXYZZ) used to link financial activity to NJAES projects.
 - XX is the department.
 - Y indicates type of NJAES project.
 - ZZ is a unique project identifier.
- **Note:** Every expense and revenue needs a department activity 1 (project number).

Project Numbers Continued

XYZZ: Y indicates type of NJAES project.

- 1 indicates a Hatch project.
- 2 indicates a Multistate research project.
- 3 indicates a McIntire-Stennis project.
- 4 or 5 indicate “state” project (these projects are phasing out).
- 6 indicates a Multistate Coordinating Project.
- 8 indicates a Smith-Lever Part D competitive grant or SERD grant.
- 9 indicates USDA-NIFA competitive research grants.

Who determines the project number?

- The NJAES Office of Research.
- Assigned to all USDA-NIFA approved formula fund projects.
- Assigned to all grants, using the following information:
 - Identify administering department.
 - Identify PI.
 - Is the funded research related to an NJAES research project (i.e., a Hatch, Multistate Hatch, or McIntire Stennis research project)?

Project numbers are not indefinite, they can change or become inactive:

- Faculty member no longer has an NJAES research project.
- Faculty member retires/leaves.
- This not list is not all inclusive.

Department Activity 2 (Subcodes)

In FACS, this is a code that allows a bookkeeper to track transactions within a fund source.

- Department activity 2 is considered optional in most instances.
- **Note:** Subcodes are created and maintained by the departments. The business office **does not** review subcodes.

Department Activity 1	Department Activity 2
12230	JB