Chart of Accounts Changes
Starting Sept. 1, 2015

Office of the Vice Provost and Dean of Research
&
Office of Research Financial Compliance and Services

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What is changing in the Chart of Accounts?

- Eleven general/special purpose and data storage/non-data storage expenditure types are being discontinued and are;
- Replaced by four new and two existing expenditure types
Why change the Chart of Accounts?

- To simplify the Chart of Accounts
- To achieve consistency with federal rules
Federal Uniform Guidance and OMB Circular A-21

• General and special purpose identifications pertain to capital equipment

• Non-capital equipment are supplies

• Computing devices below $5K are considered supplies chargeable to federal awards if essential and allocable, but not solely dedicated to the performance of the award
COA Expenditure Type Change Highlights
(no changes were made to capital equipment ETs)

• Data storage and computer supplies ETs are consolidated into one
  new “computing devices” ET
• New ET created for lab/scientific non-capital equipment
• General purpose and non-data storage ETs are replaced by generic
  supplies, rent, and repair ETs
Transitioning to Replacement ETs

- **9/1/15** - Use replacement ETs for all new business. Discontinued ETs used in existing business already in process will not be affected.

- **11/1/15** - Discontinued ETs will be blocked from all new business in purchasing systems.

- **3/1/16** – Procurement initiates outreach program to address existing business in discontinued ETs.

- **9/1/16** - All business must be conducted in the replacement ETs. Discontinued ETs will be end-dated as of 8/31/15.
Additional Resources

• **Oracle Expenditure Type Query Tool**

• **Bulletin: Chart of Accounts Changes Effective 9/1/15 (retitled to Consolidating Select Expenditure Types)**

• **Bulletin: Expenditure Type & Object Code Updates**

• **Replacement & Discontinued ETs with Definitions**

• **DoResearch for discussions of Uniform Guidance Topics**