

# Journal Entry Analysis Type

The following **NON-BILLABLE** Analysis Types **WILL NOT** affect the sponsor's invoice.

## Cost Share

Cost Share Analysis Types must be used when entering a manual journal entry (JE) if the ChartField string includes: Fund, DeptID, Program, PCBU, Project, Activity, Account, CS.

Analysis Type	Description	Summary	When to Use
CGE	Cost Sharing GL Expense	The journal entry line indicates cost share and is related to non-salary/fringe.	Use when an expense purchase is to be included in the cost share requirement.
CPY	Cost Share Payroll	The journal entry line indicates cost share and is related to salary/fringe.	Use when processing a journal entry outside the normal Historical Salary Adjustment (HSA) timeframe (26 pay periods).
BD1	Total Cost Budget Scenario 1	This is for cost share budgets/budget reallocation.	Use for all budget transactions entered into Budget_Fin that use a Project number.
CSR	Cost Share Revenue	Used to fund cost share ChartField strings.	Use when allocating resources to a specific cost share ChartField string.

## Other

RFA	Redistribute F&A	Used to redistribute F&A.	Use only with Account 460201 or transfer account codes to redistribute F&A in order for the following to occur: <ul style="list-style-type: none"> <li>✦ Maintain historical reporting of what each DeptID earned in F&amp;A recovery.</li> <li>✦ Departments can zero out the ChartField string.</li> <li>✦ CS ChartField is not required when using Program and Project along with "RFA" Analysis Type.</li> </ul>
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# Journal Entry Analysis Type (cont.)

The following **BILLABLE** Analysis Types **WILL** affect the amount billed to the sponsor.

## Sponsored Projects

Sponsored Analysis Types must be used when entering a manual journal entry (JE) if the ChartField string includes: Fund, DeptID, PCBU, Project, Activity, Account.

Analysis Type	Description	Summary	When to Use
GLE	GL Expense	The journal entry line indicates a Project number and is related to non-salary/fringe expenses.	This code is used when non-salary/fringe related transactions entered are truly expenses that need to be paid by the sponsor.
PAY	Time & Labor Actual		No longer used.

## Used Only By Sponsored Financial Reporting (SFR)

TIP	Temp. Investment Pool Income		Used by SFR only when processing TIP.
GCA	Conversion of Assets		No longer used.
GLB	GL Balance Sheet/ Offset		Used by SFR only.
GLR	GL Revenue		Used by SFR only.
GPA	Program Income Addition Method		Used by SFR only when processing Program income.
GPD	Program Income Deduction Method		Used by SFR only when processing Program income.

## Journal Entry Analysis Type (cont.)

### Examples

A non-payroll expense transaction was charged to Project A and should have been charged to Project B. A correcting journal entry must be processed that debits Project B and credits Project A. Both sides of the transaction would have Analysis Type “GLE.”

	Fund	DeptID	PCBU	Project	Activity	An Type	Account
Project B	Fund#	DeptID#	UMSPR	Project B	1	GLE	Acct #
Project A	Fund#	DeptID#	UMSPR	Project A	1	GLE	Acct #

An expense transaction was charged to Project A and should have been charged to Program Z. A correcting journal entry must be processed that debits Program Z (no Analysis Type) and credits Project A (Analysis Type “GLE”).

	Fund	DeptID	Program	PCBU	Project	Activity	An Type	Account
Program Z	Fund#	DeptID#	Program Z					Acct#
Project A	Fund#	DeptID#		UMSPR	Project A	1	GLE	Acct#

An expense transaction was charged to Program Z and did not reference the transaction as a cost share for Project A. A correcting journal entry must be processed that credits Program Z (no Analysis Type) and debits a cost share ChartField string. This transaction must include both Program Z and Project A using Analysis Type “CGE.”

	Fund	DeptID	Program	PCBU	Project	Activity	An Type	Account	CS
Program Z	Fund#	DeptID#	Program Z					Acct#	
Program Z Cost Share	Fund#	DeptID#	Program Z	UMSPR	Project A	1	CGE	Acct#	CS