

9.2 Project Tree and Correcting Grant/Project Errors

The following Project Tree, **CTC_GM_KK_ACCOUNT**, provides an overview of **Grant/Project Roll-Up Expense Budgets** in ctcLink.

NOTE: Grants/Projects are budgeted at the Roll-Up level. For example Salaries and Wages roll-up account is #5000003 and the expense transactions occur at the detail level; like Exempt Prof/Tech# 5000030 and Classified Salaries# 5000110.

Project Tree - CTC_GM_KK_ACCOUNT

Project Tree - Updated 2/1/2023 CTC_GM_KK_ACCOUNT	
Budget at the roll-up level (example: budget goods and services at 5030003) and spend at the detail level (example: spend goods and services at 5030010, 5050030, 5081112, etc.)	
When budgeting in the grants and project costing modules, select the budget item from the lookup list; the account value will auto-populate based on the budget item. Names of budget items are shown below in parentheses.	
5000003 - Salaries and Wages (SALARY)	5040003 - Capital Expenses (COP_CAP_PURCH)
5000010-5000199	5040010-5040290
5081010 - Intra Agency Transfer Salaries	5081060 - Intra Agency Transfer CapOutlay
5081012-5081019	5110030 - COP Lease/Purchase Principal
5010003 - Benefits (FRINGE)	5110040 - COP Lease/Purchase Interest
5010010-5010199	5110050 - Original Issue-COP Debt Cost
5081020 - Intra Agency Transfer Benefits	5110060 - Interest Expense
5020009 - Grants, Sch-ships, Fellowships (TUITION)*	5110120 - Equipment Leases - Interest
5020999 - DO NOT USE*	5110130-5110140
5020004 - F and A Admin Rollup (FACADMIN)	5050003 - Contracted Services (CONTSV)
5020020 - Indirect Cost	5050040-5050060
5020021 - F&A Offset	5050100-5050160
5020029 - FinAid/Direct Aid to Students (FINAID)	5050165 - Communication Services
5020030-5020449	5081030 - Intra Agency Transfer Prof Svcs
5081072 - Intra Agency Reimb Tuition-Aid	5050009 - Direct Pmt Rollup (DIRPMT)*
5020450 - Other Direct Aid (OTHER_DIR_AID)	5050010 - Direct Payments to Clients*
5020455-5020499	5050019 - Contracted Grant Services (CONTGM)
5030003 - Goods & Routine Services (GDSVC)	5020010 - Other Grants and Benefits*
5020015 - Grant, Client Services	5020023-5020027
5030010-5030060	5050020 - Payment for Direct Client Svcs
5030120-5030210	5050023-5050027
5050030 - Purchased Services	5081070 - Intra Agency Trnsfr GrntsBenSvc
5050070-5050090	5081074 - Intra Agency Reimb - Cntr Grnts
5060010-5060060	5081395 - Intercollegiate Payments
5081040 - Intra Agency Transfer Goods/Svc	5080004 - Travel (TRAVEL)
5081090 - Printing and Reproduction	5080010-5080070
5081100-5081110	5081050 - Intra Agency Transfer Travel
5081112 - Equipment Rental/Leases LT	5081004 - Other Expenses (OTHER)
5081114 - Equipment Rental/Leases ST	5050170 - Conv Misc Expenses
5081130-5081260	5081116 - Conference Exhibit Meeting Sp
5030004 - Equipment Budget Rollup (EQUIP)	5081120 - Subscriptions
5030070-5030110	
5081062 - Intra Agency Reimb-Equip	

*Denotes accounts and budget items that will be deleted. Do not add new budget or expenses to these.

Links to QRGs on Grant/Project Budget Errors & Corrections

- [9.2 Common Budget Exceptions and Corrective Actions](#)
- [9.2 Commitment Control Summary for Grants/Contracts/Projects](#) - use this document as a guide to control expenditures and budget checks in ctcLink.
- [9.2 Review Budget Exceptions by Budget Chartfield](#)
- [9.2 Correcting Grant/Project Accounting Entries in Accounts Payable \(Journal Voucher\)](#)

- [9.2 Correcting Grant/Project Accounting Entries in General Ledger \(External Transactions from Payroll or Student Financials\)](#)
- [9.2 Correcting Grant/Project Accounting Entries in T&E \(Travel & Expenses - Journal Expense Report\)](#)