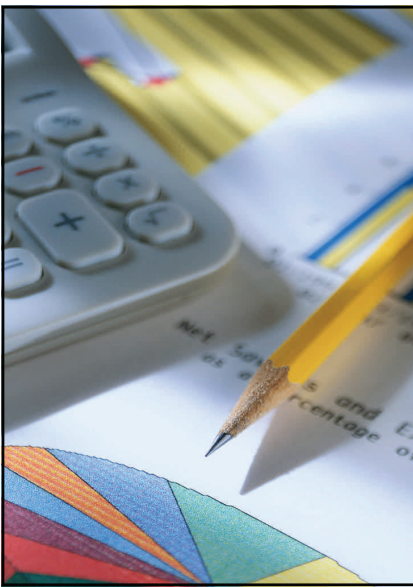


Sponsored Programs Monthly

Grants Expenditure Reporting & K-State 2025



Ever heard of a PCA? (not to be confused with a CPA!) Various coding exists within FIS to aid in consistent and accurate external reports that comply with accepted accounting practices and federal and state rules, to name a few. There is also much interest at K-State in the ability to generate internal reports of research expenditures for measuring progress toward K-State 2025 goals. The PCA (or Program Cost Account) is one of the codes important to this reporting.

Each FIS project number account string has a PCA code that designates the type of activity for each project. Grant projects are each assigned a PCA code at the time our office sets it up in FIS. The code selected for FIS is based on the designated “Activity” listed on the transmittal sheet, which in turn is based on the Statement of Work approved by the sponsor.

When preparing reports of grant expenditures by activity, the PCA code on the project number is used to determine how to categorize each grant project. Not surprisingly, a great many of the grant projects we set up are assigned a **research** PCA code. All expenditures charged to those accounts will be reported as research.

While the focus of this newsletter is how grant projects are coded and reported, all project numbers within FIS have a PCA assigned to them at the time they are set up. Use of the PCA code for reporting purposes is consistent across both grant and non-grant project numbers.

Where can I
find a list of
PCA Codes?

[PPM Chapter 6030.065](#)

Questions?

Call 532-6207