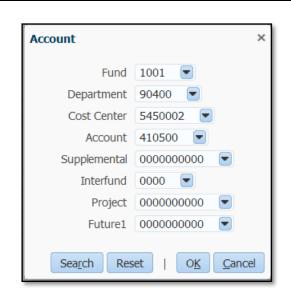
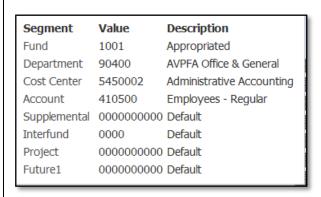
# **Boise State University** | University Financial Services

	Chart of Accounts Overview
Title:	
	The purpose of this document is to introduce the OFC Chart of Accounts.
<b>Description:</b>	
Context:	In July 2016, Boise State University upgraded to Oracle Financials Cloud (OFC), which utilizes a Chart of Accounts consisting of 8 segments.

# **OFC Chart of Accounts**

As of July 1, 2016, the full Chart of Accounts was revised as follows:





4 5 7 6 10 4 10 10 CHAR CHAR CHAR CHAR CHAR CHAR CHAR CHAR

FUND.DEPTX.CSTCNTR.ACCTNT.SUPPLEMNTL.IFND.PROJECTXXX.FUTURE1XXX

Note: When taken together, this 47- character combination will be referred to as the "Funding Source."

Implementation Date: 7/1/2016

Last Revised Date: 5/9/2019

Last Revised By: *Taylor Kennemore*Approved By: Sue Riley

Version No.: 7

#### Fund -

- 1st segment in Funding Source
- 4 Characters numeric
- Can be used interchangeably with Department and Cost Center
- Currently 45 different Fund codes have been identified in four separate ranges:
  - o 1XXX Appropriated
  - 3XXX Local Unrestricted
  - o 4XXX Restricted (Sponsored Projects, Scholarships, BSPR)
  - o 8XXX Auxiliary, a separate value for each auxiliary

# Department -

- 2<sup>nd</sup> segment in Funding Source
- 5 Characters numeric
- Corresponds to HR Department
- There will be more Finance departments than HR departments

#### Cost Center -

- 3<sup>rd</sup> segment in Funding Source
- 7 digits Numeric
- Will be assigned in number ranges that are associated with Departments
- Cost Centers can be used by more than one Department, but this will be a rare occurrence (see below for
  exceptions related to Project activities).
  - Exception Projects will share four cost centers, all beginning with "1" and ending with the associated Program Code - 1001001, 1001004, 1001006, 1001011

# Account -

- 4th segment in Funding Source
- 6 Characters numeric
  - Assets 1XXXXX
  - Liabilities 2XXXXX
  - o Revenue 3XXXXX
  - o Payroll 4XXXXX
  - Operating Expense 5XXXXX
  - o Capital related 6XXXXX
  - o Depreciation related 7XXXXX
  - Student related (non-appropriated) 8XXXXX

# Supplemental -

- 5th segment in Funding Source
- 10 Characters Alpha Numeric
- Not a free form field, must be set-up in advance
- Used by auxiliaries, student groups, housing, health services,
  - o Ranges assigned to end user groups
  - Allows for further identification of transactions Event for Morrison Center, NCAA reporting for Athletics, etc.

#### Interfund -

- 6th segment in Funding Source
- 0000 No values will be entered by user
- System generated values to balance Interfund transactions
- Note: This value is not provided by the end user

# Project -

- 7th segment in Funding Source
- 10 Characters numeric
- Used by Sponsored Projects

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#### Future 1 -

- 8th segment in Funding Source
- 10 Characters Numeric
- Will always be 0000000000, is a placeholder for future growth
- Note: This value is not provided by the end user

# **POET for Sponsored Projects**

10

5

6

6

CHAR

CHAR

CHAR CHAR

# PROJECT EXPENDITURE ORGANIZATION ACCOUNT TASK

NOTE: POET is only used sponsored project funded expenses.

# Project -

- 1st segment in POET
- 10 Characters numeric

# **Expenditure Organization aka Department -**

- 2<sup>nd</sup> segment in POET
- 5 Characters numeric
- Corresponds to HR Department
- There will be more Finance departments than HR departments

- 3<sup>rd</sup> segment in P.O.E.T.
- 6 Characters numeric
  - Revenue 3XXXXX
  - Payroll 4XXXXX

  - Operating Expense 5XXXXX
  - Capital related 6XXXXX
  - Student related (non-appropriated) 8XXXXX

#### Task -

- 4th segment in POET
- 6 Characters numeric
- 3 options
  - **100001** = this will be the typical value selected on transactions
  - **100002=** to be used for transactions for tagable assets
  - 100003 = conversion only
  - 100004 = conversion only

# **Budget**

1001.90400.5450002.410000.000000000.0000.OTT.000000000

4 CHAR

5 **CHAR** 

7 CHAR 6 CHAR

10 CHAR

3 4

CHAR

CHAR

10 CHAR

FUND.DEPTX.CSTCNTR.BUDGETACCTNT.SUPPLEMENTAL.

IFND.BGTTYPE.BGTFUTURE1

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- Fund codes have been identified in four separate ranges:
  - o 1XXX Appropriated
  - o 3XXX Local Unrestricted
  - 4XXX Restricted (Sponsored Projects, Scholarships, BSPR)
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#### Department -

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- 5 Characters numeric
- Corresponds to HR Department
- There will be more Finance departments than HR departments

#### Cost Center -

- 3<sup>rd</sup> segment in Funding Source
- 7 digits Numeric
- Will be assigned in number ranges that are associated with Departments
- Cost Centers can be used by more than one Department, but this will be a rare occurrence (see below for
  exceptions related to Project activities).
  - Exception Projects will share four cost centers, all beginning with "1" and ending with the associated Program Code - 1001001, 1001004, 1001006, 1001011

# **Budget Rollup Account -**

- 4th segment
- 6 Characters numeric
  - o Revenue 3XXXXX
  - Payroll 4XXXXX
  - Operating Expense 5XXXXX \*Note: Operating
  - Capital related 6XXXXX

# Supplemental -

- 5th segment in Funding Source
- 10 Characters ALWAYS all zeros

#### Interfund -

- **6th segment** in Funding Source
- 0000 No values will be entered by user
- System generated values to balance Interfund transactions
- Note: This value is not provided by the end user

#### BgtType -

- 7th segment in Funding Source
- 3 Characters Alpha
- Indicates type of budget transactions- 'OTT' Budget One Time Transfer, PTT Budget Permanent Transfer
- Note: This value will be added to transfers by Budget Staff

# BgtFuture1 -

- 8th segment in Funding Source
- 10 Characters Numeric
- Will always be 0000000000, is a placeholder for future growth
- Note: This value is not provided by the end user

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