The purpose of this document is to introduce the OFC Chart of Accounts.

In July 2016, Boise State University upgraded to Oracle Financials Cloud (OFC), which utilizes a Chart of Accounts consisting of 8 segments.

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

1001.90400.5450002.410500.0000000000.0000.0000000000.0000000000
4 5 7 6 10 4 10 10
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.”
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:
  - 1XXX – Appropriated
  - 3XXX – Local Unrestricted
  - 4XXX – Restricted (Sponsored Projects, Scholarships, BSPR)
  - 8XXX – Auxiliary, a separate value for each auxiliary

Department –
- **2nd segment** in Funding Source
- 5 Characters – numeric
- Corresponds to HR Department
- There will be more Finance departments than HR departments

Cost Center –
- **3rd 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 – 1XXXX
  - Liabilities – 2XXXX
  - Revenue – 3XXXX
  - Payroll – 4XXXX
  - Operating Expense – 5XXXX
  - Capital related – 6XXXX
  - Depreciation related – 7XXXX
  - Student related (non-appropriated) – 8XXXX

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,
  - 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
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

<table>
<thead>
<tr>
<th>10</th>
<th>5</th>
<th>6</th>
<th>6</th>
</tr>
</thead>
<tbody>
<tr>
<td>CHAR</td>
<td>CHAR</td>
<td>CHAR</td>
<td>CHAR</td>
</tr>
</tbody>
</table>

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

Account –
- 3rd 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

| 1001.90400.5450002.410000.000000000000.OTT.0000000000 |
|----|----|----|----|----|----|----|----|----|
| 4  | 5  | 7  | 6  | 10 | 4  | 3  | 10 |
| CHAR | CHAR | CHAR | CHAR | CHAR | CHAR | CHAR | CHAR |

FUND.DEPTX.CSTCNTR.BUDGETACCTNT.SUPPLEMENTAL.
IFND.BGTTYPE.BGTFUTURE1
### Fund
- **1st segment**
  - 4 Characters – numeric
  - Can be used interchangeably with Department and Cost Center
  - Fund codes have been identified in four separate ranges:
    - 1XXX – Appropriated
    - 3XXX – Local Unrestricted
    - 4XXX – Restricted (Sponsored Projects, Scholarships, BSPR)
    - 8XXX – Auxiliary, a separate value for each auxiliary

### Department
- **2nd segment**
  - 5 Characters – numeric
  - Corresponds to HR Department
  - There will be more Finance departments than HR departments

### Cost Center
- **3rd 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
    - 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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*Note: Budget is based on the combination of fund+department+costcenter+budget account rollup.*