

Title:	Chart of Accounts Overview
Description:	The purpose of this document is to introduce the OFC Chart of Accounts.
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:

Account ✕

Fund

Department

Cost Center

Account

Supplemental

Interfund

Project

Future1

Segment	Value	Description
Fund	1001	Appropriated
Department	90400	AVPFA Office & General
Cost Center	5450002	Administrative Accounting
Account	410500	Employees - Regular
Supplemental	0000000000	Default
Interfund	0000	Default
Project	0000000000	Default
Future1	0000000000	Default

1001.90400.5450002.410500.0000000000.0000.0000000000.0000000000

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:
 - 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 – 1XXXXX
 - Liabilities – 2XXXXX
 - Revenue – 3XXXXX
 - Payroll – 4XXXXX
 - Operating Expense – 5XXXXX
 - Capital related – 6XXXXX
 - 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,
 - 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

Implementation Date: 7/1/2016

Last Revised Date: 5/9/2019

Last Revised By: Taylor Kennemore

Approved By: Sue Riley

Version No.: 7

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 –

- **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

1001.90400.5450002.410000.0000000000.0000.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

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**
- 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**

Implementation Date: 7/1/2016

Last Revised Date: 5/9/2019

Last Revised By: Taylor Kennemore

Approved By: Sue Riley

Version No.: 7