# Boise State University | University Financial Services

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| 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.  |

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| OFC Chart of AccountsAs of July 1, 2016, the full Chart of Accounts was revised as follows:  |
| Screenshot of Chart of Accounts new dropdown screen. Consists of Fund, Department, Cost Center, Account, Supplemental, Interfund, Project, Future1  | screenshot of table.  Headers :Segment, Value, Description with Fund, Department, Cost Center, Account, Supplemental, Interfund, Project, Future1 |

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| 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.”  |

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| **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
 |
| **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**
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| **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.*** |

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| **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
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| **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****Note: Budget is based on the combination of fund+department+costcenter+budget account rollup.** |

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| **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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