# 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** |