The purpose of this document is to introduce the OFC Chart of Accounts and provide detailed information regarding the Chart of Accounts Redesign.

In Oracle Fusion Cloud (OFC), 3 sets of Segment Values will replace 10-character Department ID (also referred to as the “Funding Source,” “DeptID” or “Account”).

In PeopleSoft, the 10-character DeptID is made up of the Department, Fund and Cost Center.

904 A 100002
DEPARTMENT FUND COST CENTER

In OFC the three new Segments are:

1001 90400 5450002
FUND DEPARTMENT COST CENTER

OFC Chart of Accounts

As of July 1, 2016, the full Chart of Accounts will be revised as follows
**Funding Source**

<table>
<thead>
<tr>
<th>CHAR</th>
<th>CHAR</th>
<th>CHAR</th>
<th>CHAR</th>
<th>CHAR</th>
<th>CHAR</th>
<th>CHAR</th>
<th>CHAR</th>
<th>CHAR</th>
</tr>
</thead>
<tbody>
<tr>
<td>FUND.DEPTX.CSTCNTR.ACCTNT.SUPPLEMNTL.IFND.PROJECTXXX.FUTURE1XXX</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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

**NOTE:** The funding source is used to code all transactions other than Expense Reports and Purchasing Requisitions including those with a category of Payment Request. See the POET section below for more information.

**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 (Grants, 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
- First 3 digits are equal to PeopleSoft Prefix except for prefixes that started with “0”, those will now start with “7”
  - Example – 001 will become 701XX – College of Arts and Sciences
  - Example – 904 will become 904XX – AVPFA

**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).
  - Example – 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
- No change from current state
  - 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
- Chartfield1 values in current state
- 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
- Current state project values have been changed to the new format and numbering convention
- 0000000000 instead of NOPJ
- No longer “smart coded”, the segment cannot identify type of funding (federal, state, etc.) but this information is available in the Awards module.

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 Grants**

10 5 6 6
CHAR CHAR CHAR CHAR

**PROJECT EXPENDITURE ORGANIZATION ACCOUNT TASK**

**NOTE:** POET is only used for Expense Reports and Purchasing Requisitions including those with a category of Payment Request

Project –

- **1st segment** in POET
- 10 Characters – numeric
- Current state project values have been changed to the new format and numbering convention
- 0000000000 instead of NOPJ
- No longer “smart coded”, cannot identify type of funding (federal, state, etc.)

Expenditure Organization aka Department –

- **2nd segment** in POET
- 5 Characters – numeric
- Corresponds to HR Department
- There will be more Finance departments than HR departments
- First 3 digits are equal to PeopleSoft Prefix except for prefixes that started with “0”, those will now start with “7”
### Account
- **3rd segment** in P.O.E.T.
- 6 Characters – numeric
- No change from current state
  - 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
```

Note: budget is based on the combination of fund+department+costcenter+budget account rollup

### Fund
- **1st segment**
  - 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 (Grants, 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
  - First 3 digits are equal to PeopleSoft Prefix except for prefixes that started with “0”, those will now start with “7”
    - Example – 001 will become 701XX – College of Arts and Sciences
    - Example – 904 will become 904XX – AVPFA

### 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
- No change from current state
  - 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