# Chart of Accounts Overview

The purpose of this document is to introduce the OFC Chart of Accounts and OFC Chart of Accounts as of July 1, 2016, the full Chart of Accounts will be revised as follows:

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.

<table>
<thead>
<tr>
<th>Fund</th>
<th>Department</th>
<th>Cost Center</th>
</tr>
</thead>
<tbody>
<tr>
<td>1001</td>
<td>90400</td>
<td>5450002</td>
</tr>
</tbody>
</table>

904  
A  
100002  
DEPARTMENT  
FUND  
COST CENTER  

In OFC the three new Segments are:

<table>
<thead>
<tr>
<th>Segment</th>
<th>Value</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fund</td>
<td>1001</td>
<td>Appropriated</td>
</tr>
<tr>
<td>Department</td>
<td>90400</td>
<td>AVPFA Office &amp; General</td>
</tr>
<tr>
<td>Cost Center</td>
<td>5450002</td>
<td>Administrative Accounting</td>
</tr>
<tr>
<td>Account</td>
<td>410500</td>
<td>Employees - Regular</td>
</tr>
<tr>
<td>Supplemental</td>
<td>0000000000</td>
<td>Default</td>
</tr>
<tr>
<td>Interfund</td>
<td>0000</td>
<td>Default</td>
</tr>
<tr>
<td>Project</td>
<td>0000000000</td>
<td>Default</td>
</tr>
<tr>
<td>Future1</td>
<td>0000000000</td>
<td>Default</td>
</tr>
</tbody>
</table>

---

**Implementation Date:** 7/1/2016  
**Last Revised Date:** 6/23/2016  
**Last Revised By:** Jennifer Lutke  
**Approved By:** Jennifer Martindale  
**Version No.:** 7
**Funding Source**

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.

<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>1001.90400.5450002.410500.0000000000.0000.0000000000.0000000000</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4     5       7            6    10             4      10        10</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**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, BSR)
  - 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).
  - 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
- 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

---

### POET for Grants

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

**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”
Example – 001 will become 701XX – College of Arts and Sciences
Example – 904 will become 904XX – AVPFA

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
4576104310
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

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