Account Strings
Account Strings

- Organization (department)
- Activity
- Natural Account
- Endeavor
- Fund
- Function
- Reserved for Future Use

Example: 69021.000.66030.0000.1006.3301.0000
A list of available segment values for all Oracle account chart fields can be found on the LEAP website:

http://bfa.sdsu.edu/~leap/accounts/oraaccttables.htm

Or you may run the standard report called “Segment Value Listing” in Oracle for a current list of values.
Organization

- An Organization is a mission-charged unit with budgetary control and/or management responsibilities for resources. The Organization segment value answers the question of accountability — basically who is responsible.

- Organization values are determined in cooperation with campus organizational units, approved by campus management, and maintained by Accounting Services.
Activity

- An Activity is defined by and belongs to an Organization. Activity segment values do not stand alone but are dependent upon the Organization segment. The Activity segment is intended to provide the Organization with a means to segregate pieces of its mission. It might be a program, an internal training effort, or a site.

- Once an activity value has been defined, the value should be entered consistently so that organizational reporting will be complete and meaningful. Each Organization has expanded ability to track and report as many activities as are unique to it.
Natural accounts capture data at the transaction level. Natural accounts exist for a range of Assets, Liabilities, Equity accounts, Revenues, and Expenses. Most departmental end users will be concerned only with transactions related to revenue and expense. Revenue natural accounts begin with a 5 and capture income transactions including fees, tuition, interest income and other cost recovery and revenue sources. Expense type natural accounts begin with a 6. Salaries and wages, benefits, supplies, services, travel and equipment are translated to natural account segment values.
Natural Account

- Many campus services areas assign the Natural Account when charging departments. Examples include:
  - Reprographics
  - Postage
  - Telephones
  - Office Supplies Contract
- Departments are responsible to assign the appropriate Natural Account value when submitting requisitions and invoices.
- A list of segment values can be found on the LEAP website: [http://bfa.sdsu.edu/~leap/accounts/oraaccttables.htm](http://bfa.sdsu.edu/~leap/accounts/oraaccttables.htm)
Endeavor

- The Endeavor segment is used to denote an effort that extends across fiscal years and/or across organizational lines. Endeavor is also used to denote campus efforts that require specific budgeting and reporting. Examples are construction projects (across fiscal years, with specialized reporting requirements) or Shared Visions (across organizational lines). Interdisciplinary efforts might also use this segment. Once a value has been defined, the value should be entered consistently so that organizational reporting will be complete and meaningful.
Endeavor

- Commonly Used Values
  - 1020 – Dean, Instruct
  - 1050 – Institutional
  - 1080 – Joint Doctoral
  - 1090 – Research, Scholarship and Creative Activities
  - 1400 – Open University
  - 3200 – Cost Recovery
  - 3201 – Cost Recovery Exempt
  - 6100 – CMS Project Costs
  - 8888 – Program Carry-Forward CERF Savings
Fund

- The Oracle fund segment value represents the funding source and restrictions on use of funds (e.g. University Operating Fund, Lottery, Housing and CERF).
- Each SDSU fund value translates to a CSU and State fund value for financial reporting purposes.
Fund

- Commonly Used Values
  - 1006 – University Operating Fund
  - 543x – Internal Service Fund
  - 544x – Enterprise Fund
  - 4810 – Lottery Fund
  - 4636 – Academic Affairs Instructionally Related Activities
  - 4411 – Continued Education Revenue Fund
  - 5310 – Housing Fund
  - 4720 – Parking Fund
Function

- The Oracle Function segment values identify the primary public purpose or benefit to be served. A function is composed of one or more objectives which may cross organizational and/or funding sources.

- Functions facilitate classification of transactions according to national accounting standards in accordance with generally accepted accounting principles (GAAP) and the Governmental Accounting Standards Board (GASB).

- Use of assigned Function values is mandatory.
Function

- Functional Classifications:
  - Instruction
  - Research
  - Public Service
  - Academic Support
  - Student Services
  - Institutional Support
  - Operations and Maintenance of Plant
  - Scholarship & Fellowship
Function – Instruction

- 1001 – General Academic Instruction
  - Includes expenses for formally organized and/or separately budgeted instructional activities that are carried out during the academic year, associated with academic offerings. Includes the expenses of department chairpersons but it does not include the expenses of academic deans.
  
  *Example: College Instructional departments*
Function – Instruction

- 1017 – Special Session Instruction
  - Same definition as General Academic Instruction but used within Continued Education Revenue Fund (CERF).
  - **Examples:** For use in CERF Fund Only
    - Special Session Courses
Function – Instruction

- 1030 – Instruction – Non-Faculty Budget
  - Same definition as General Academic Instruction but used within Academic Affairs for faculty budgeting purposes. Includes additional faculty appointments that are excluded from the faculty budget.
  - *Examples: See next page*
Function – Instruction (cont’d)

- **1030 – Instruction – Non-Faculty Budget**

  *Used when paying faculty for additional work taking place outside of the academic year (summer, winter and spring break) or 12 month faculty appointments. When the salary expense is charged to the department (not the Dean's office) and not paid from the instructional faculty budget (charged to the non-faculty budget).*
Function - Instruction

- **1201 – Community Education**
  - Includes expenses for formally organized and/or separately budgeted instructional activities that do not generally result in credit toward any formal postsecondary degree or certificate. Includes noncredit instructional that are part of the adult education or continuing education program. Also includes expenses for activities associated with programs leading toward a degree or certificate at a level below the higher education level, such as adult basic education.

- **Examples: For use in CERF Fund Only**
  - **Regular and Contract Extension Programs**
  - **Non-credit Courses**
Function - Research

- 1401 – Individual and Project Research
  - Includes expenses for research activities that are managed within academic departments. Such activities may have been undertaken through a specific allocation of the institution's general resources.
  - **Examples:**
    - *Center for Research in Math & Science*
    - *Institute for Regional Studies*
Function – Public Service

- 1501 – Community Services
  - Includes expenses for activities organized and carried out to provide general community services, excluding instructional activities. Community service activities make available to the public various resources and special capabilities that exist within the institution.
  - *Examples: America Reads & America Counts*
Function – Public Service

- 1801 – Public Broadcasting Services
  - Includes expenses for operation and maintenance of broadcasting services operated outside the context of the institution's instruction, research, and academic support programs.
  - Example: KPBS department
Function – Academic Support

☐ 1901 – Libraries

- Includes expenses for organized activities that directly support the operation of a catalogued or otherwise classified collection.

- **Examples:**
  - Campus Library
  - IVC Library
Function – Academic Support

- 2001 – Educational Media Services
  - Includes expenses for organized activities providing audio-visual and other services that aid in the transmission of information in support of the institution's instruction, research, and public service programs.
  - *Example: Instructional Technology Services department*
Function – Academic Support

- 2301 – Ancillary Support
  - Includes expenses for organized activities that provide support services to the three primary programs of instruction, research, and public service, but are not appropriately classified in the previous subcategories. Ancillary support activities usually provide a mechanism through which students can gain practical experience.
  - *Example: Mount Laguna Observatory*
Function – Academic Support

- 2401 – Academic Administration

  - Includes expenses for activities specifically designed and carried out to provide administrative and management support to the academic programs. Intended to separately identify only expenses for activities formally organized and/or separately budgeted for academic administration. Includes the expenses of academic deans but it does not include the expenses of department chairpersons. Also includes expenses for formally organized and/or separately budgeted academic advising.

  - Example: College Dean’s Office
Function – Academic Support

- 2501 – Academic Personnel Development
  - Includes expenses for activities that provide the faculty with opportunity for personal and professional growth and development to the extent that such activities are formally organized and/or separately budgeted. Also includes formally organized and/or separately budgeted activities that evaluate and reward professional performance of the faculty. Included are sabbaticals, faculty awards, and organized faculty development programs.
  - Example: Research, Scholarship & Creative Activity expenses within academic departments
Function – Academic Support

- 2516 – Acad Support Information Technology
  - Includes expenses for formally organized and/or separately budgeted academic support information technology.
  - *Example: Baseline, Access Training and Support (BATS)*
Function – Student Services

2601 – Student Services Administration

- Includes expenses for organized administrative activities that provide assistance and support to the needs and interests of students. Includes only administrative activities that support more than one subcategory of student activities and/or that provide central administrative services related to the various student service activities. Includes services provided for particular types of students (e.g. minority students, veterans, and handicapped students).

**Examples:**
- Student Rights & Responsibilities department
- EOP & Ethnic Affairs department
- Student Disability Services department
Function – Student Services

- 2651 – Social & Cultural Development
  - Includes expenses for organized activities that provide for students' social and cultural development outside the formal academic program. Includes cultural events, student newspapers, intramural athletics, student organizations, etc.
  - **Examples:**
    - Student Life & Leadership department
    - Athletics department
Function – Student Services

- 2701 – Counseling & Career Guidance
  - Includes expenses for formally organized placement, career guidance, and personal counseling services for students. Includes vocational testing and counseling services and activities of the placement office.

  Examples:
  - Student Testing, Assessment and Research department
  - Counseling and Psychological Services department
  - Career Services department
Function – Student Services

- 2909 – Student Admissions
  - Includes expenses for activities related to the identification of prospective students, the promotion of attendance at the institution, and the processing of applications for admission.
  - *Example: Enrollment Services department*
Function – Student Services

- 2910 – Student Records
  - Includes expenses for activities to maintain, handle and update records for currently enrolled students as well as for students previously enrolled.
  - Example: Enrollment Services department
Function – Student Services

- 2801 – Financial Aid Administration
  - Includes expenses for activities that provide financial aid services and assistance to students.
  - *Example: Office of Financial Aid & Scholarships department*
Function – Student Services

- 2816 – Student Services Info Technology
  - Includes expenses for formally organized and/or separately budgeted student services information technology.
  - **Examples:**
    - *Info Systems Management (Student Affairs) department*
    - *Enrollment Services department*
Function – Institutional Support

- 3101 – Executive Management
  - Includes expenses for all central, executive-level activities concerned with management and long-range planning for the entire institution. All officers with institution-wide responsibilities are included. Includes such operations as executive direction, planning and programming, and legal operations.
  
  **Examples:**
  - President’s Office
  - Divisional Vice Presidents
Function – Institutional Support

- 3301 – Fiscal Operations
  - Includes expenses for operations related to fiscal control and investments. Includes the accounting office, bursar's office, and external audits.
  - **Examples:**
    - *Budget & Finance department*
    - *Controller’s Office*
    - *Accounting department*
    - *Student Account Services department*
    - *Payroll Services*
Function – Institutional Support

- 3601 – Public Relations/Development
  - Includes expenses for activities to maintain relations with the community, alumni, or other constituents and to conduct activities related to institution-wide development and fund raising.
  - **Examples:**
    - *University Relations & Development departments*
    - *College Development departments*
Function – Institutional Support

- 3606 – General Administration
  - Includes expenses for activities related to general administrative operations and services. Included are personnel administration, space management, purchasing and maintenance of supplies and materials, campus-wide communication and transportation services, general stores and printing shops.

- **Examples:**
  - Human Resources
  - Contracts & Procurement Management
  - Reprographics
Function – Institutional Support

- 3616 – Administrative Info Technology
  - Includes expenses for formally organized and/or separately budgeted administrative information technology.
  - **Examples:**
    - *University Computer Operations (UCO) department*
    - *Business Information Systems departments*
Function – Ops & Maint of Plant

- 3701 – Physical Plant Administration
  - Includes expenses for administrative activities that directly support physical plant operations. Activities related to the development of plans for plant expansion or modification, as well as plans for new construction. Also included are property, liability, and all other insurance relating to property.

- Examples:
  - Physical Plant Administration
  - Facilities, Planning, Design and Construction
Function – Ops & Maint of Plant

- 3801 – Building Maintenance
  - Includes expenses for activities related to routine repair and maintenance of buildings and other structures, including normally recurring repairs and preventive maintenance.
  - *Example: Building Services department*
Function – Ops & Maint of Plant

- 3851 – Custodial Services
  - Includes expenses related to custodial services in buildings.
  - *Example: Custodial Services department*
Function – Ops & Maint of Plant

☐ 3901 – Utilities
  - Includes expenses related to heating, cooling, light and power, gas, water, and any other utilities necessary for operation of the physical plant.
  
  **Example:**
  - **Utilities Operations department**
  - **Co-Generation Plant**
Function – Ops & Maint of Plant

- 4001 – Landscape & Grounds Maintenance
  - Includes expenses related to the operation and maintenance of landscape and grounds.
  - Example: Grounds & Landscape Services department
Function – Ops & Maint of Plant

- 4101 – Major Repairs and Renovations
  - Includes expenses related to major repairs, maintenance, and renovations. Minor repairs should be classified as building maintenance.
  - *Physical Plant and Facilities, Planning, Design and Construction departments will work with areas in determining the appropriate function for repair and renovation projects.*
Function – Ops & Maint of Plant

- 4107 – Security and Safety
  - Includes expenses related to security; earthquake and disaster preparedness; safety, including environmental safety; and hazardous waste disposal.
  - **Examples:**
    - Public Safety department
    - Environmental Health & Safety department
Function – Ops & Maint of Plant

- 4108 – Logistical Services
  - Includes expenses related to logistical services such as central receiving as well as space and capital leasing.
  - **Examples:**
    - All space rental agreements
    - Mail Services department
    - Shipping & Receiving department
    - Material Management department
Function – Scholarships

☐ 4201 – Scholarships

- Includes grants-in-aid, trainee stipends, tuition and fee waivers, and prizes to undergraduate students.

- Examples:
  - State University Grants
  - Educational Opportunity Grants
  - Presidential Incentive Grants
Function – Revenue-Based

- 8xxx – Revenue/fee-based Accounts
  - Departmental fees are collected into and expended from revenue/fee-based accounts.
    - Revenues/fees are deposited into fund 1606
    - Expenses are charged to the 8xxx associated with a particular department revenue/fee.
  
- Example: IVC Course Fees
  - Revenue Account – 40401.310.50159.0000.1606.5001.0000
  - Expense Account – 40401.310.6xxxx.0000.1006.8310.0000
Function – For Lottery Fund Only

- 1003 – Lottery Pre-Doctoral
- 1005 – Lottery Academic Development
- 1007 – Campus-based Programs
- 2603 – Lottery Teacher Recruitment
- 2604 – Lottery Outreach & Retention
- 2605 – Lottery Student Mentoring
The Oracle Reserved segment value is not currently in use. It was created in case there was a need for a new segment value at some time in the future.

The Reserved value is ALWAYS 0000!
Account Strings

- Use of the appropriate account string is important for:
  - Accountability in managing budgetary resources.
  - Accurate financial reporting to the Chancellor’s Office and State Controller’s Office.
  - Comparability with other educational institutions nationwide.