

# Account Structure

This is a high-level overview of the Chart of Account changes. [Click here for a graphical description of the conversion of the Account Structure.](#)

To understand the philosophical concept of the chart of accounts, [read an introduction to the OnePurdue Chart of Accounts here.](#)

The basic elements of the Enterprise Structure in the OnePurdue system are the Company Code, Controlling Area and Funds Management (FM) Area. All three are defined as PUR and represent the highest organizational unit.

## Business Area

The next level in the Enterprise Structure contains the business areas. Purdue has four business areas, each of which is designated by two digits:

- 10 = Calumet
- 20 = Fort Wayne
- 30 = North Central
- 40 = West Lafayette

Business Areas will be derived by the OnePurdue system in most accounting transactions, except when a transaction uses a balance sheet account. Business Areas enables financial reporting by campus.

Below is a table view of the Enterprise Structure. OnePurdue is composed of many modules. FI represents the Finance module, FLEX represents Flex Ledger (used for reporting), CO represents the Controlling module, FM represents the Funds Management module, and GM represents the Grant Management module.

FI	FLEX	CO	FM	GM
Company Code	Company Code	Controlling Area	Financial Mgmt Area	Grants Mgmt Area
Business Area	Business Area	Business Area		

Each module also uses additional master data to define cost objects. Click on one of the following links to learn more about that master data element:

- [General Ledger Accounts/Cost Elements/Commitment Items/Sponsored Classes Funds](#)
- [Cost Centers/Fund Centers](#)
- [Functional Areas](#)
- [Grants](#)
- [Orders/Funded Programs](#)
- [Work Breakdown Structure Elements/Funded Programs](#)
- [Earmarked Funds](#)

[Crosswalks from legacy to OnePurdue data are available here.](#)

Below is a table view of how the above master data fits under the Enterprise Structure in each module.

<b>FI</b>	<b>FLEX</b>	<b>CO</b>	<b>FM</b>	<b>GM</b>
<b>Company Code</b>	<b>Company Code</b>	<b>Controlling Area</b>	<b>Financial Mgmt Area</b>	<b>Grants Mgmt Area</b>
<b>Business Area</b>	<b>Business Area</b>	<b>Business Area</b>		
<b>G/L Account</b>	<b>G/L Account</b>	<b>Cost Element</b>	<b>Commitment Item</b>	<b>Sponsored Class</b>
	<b>Fund</b>		<b>Fund</b>	<b>Fund</b>
	<b>Cost Center Funds Center</b>	<b>Cost Center</b>	<b>Funds Center</b>	<b>Funds Center</b>
	<b>Order WBS Element Funded Program</b>	<b>Order WBS Element</b>	<b>Funded Program</b>	<b>Sponsored Program</b>
	<b>Functional Area</b>		<b>Functional Area</b>	<b>Functional Area</b>
			<b>Grant</b>	<b>Grant</b>

Note: "Order" represents Real/Statistical Internal Orders and Work Orders.

## General Ledger Accounts/Cost Elements/Commitment Items/Sponsored Classes

In Purdue's legacy systems, object codes were used in the chart of accounts. In OnePurdue, those object codes are converted into General Ledger (GL) accounts.

FMIS (Legacy)		OnePurdue	
1-XXXX	Assets	1YYYYY	Assets
2-XXXX	Liabilities	2YYYYY	Liabilities
3-XXXX	Net Assets	3YYYYY	Net Assets
4-XXXX	Revenue	4YYYYY	Revenue
5-XXXX	Expense	5YYYYY	Expense
6-XXXX	Budgeted Revenue	4YYYYY	Budgeted Income
7-XXXX	Budgeted Expense	5YYYYY	Budgeted Expense

GL accounts are called by different names in other modules. Cost Elements in CO and Commitment Items in FM are synonymous names. Sponsored Class is, in most cases, a combination of GL accounts.

## Funds

Funds in the legacy system were designated with three digits and used at a high level, combined with the department and project, to describe a funding source. OnePurdue funds are eight-digits long. These are more granular and basically combine legacy funds and the project to describe the funding source for certain fund groups. Funds are required for a balance sheet to be produced. There is only one general fund in the OnePurdue system, since it will be combined with the business area to determine campus activity.

[Click here to see an example of OnePurdue high-level funds.](#)

## Cost Centers/Fund Centers

Departments in the legacy system convert into Cost Centers in the OnePurdue system. Cost Centers are arranged hierarchically by campus and organizational unit. They roughly correspond to "boxes on an org chart" and generally represent long-lived activities and functions. Depending on the module, Cost Centers are called Funds Centers in the FM module. The numbering

convention of a Cost/Funds Center is based on meaningful logic. The first two digits represent the business area; the next two represent the college/school/major unit; the next three the department; and the last three represent a sub-department or project.

Cost/Funds Center numbering convention:

<b>XX</b>	<b>XX</b>	<b>XXX</b>	<b>XXX</b>
Business Area	College/ School/ Major Unit	Department	Sub- Department/Project

Example: 4011800100  
 40 = Business Area WL  
 11 = College of Agriculture  
 800 = Department of Food Science  
 100 = Whistler Center for Carbohydrate Research

**Functional Areas**

The OnePurdue system also includes functional areas, which are derived from cost elements. Expenses are classified by functional area and reported to agencies and governments and in the Notes to the Financial Statements. These standard categories were defined by NACUBO for the use of all colleges and universities. Correctly coded expenses will generate accurate reports with meaningful analytical data for academic units and for external reporting.

[Click here to see examples of functional areas.](#)

**Grants**

The OnePurdue system includes grants as master data. Each grant has a unique six-digit number, which is derived from internal order and fund. Grant expense G/Ls are assigned to “Sponsored Classes.” These are summary classifications identified by the sponsor, (e.g., Salary & Benefits or Equipment). These are derived in OnePurdue and the data are not entered by users. Reports to sponsors will utilize Sponsored Classes. Sponsored programs are 1:1 with internal orders.

Grant numbering convention:

<b>X</b>	<b>XXXXX</b>
<b>Grant type</b> 1 = Federal 2 = Nonfederal 3 = Voluntary Support 4 = Grad School Fellowship	<b>Sequentially numbered</b>

### Orders/Funded Programs

An order refers to a Work Order, Real Internal Order or a Statistical Internal Order. A Work Order is utilized in the Plant Maintenance (PM) module to identify a cost object to charge any expenses related to the repair request. Internal Orders, also known as Funded Programs, are used to collect the actual costs of specific operations and tasks with a finite life cycle and you can budget at the Funded Program levels within the FM module. They may be kept open and used even while crossing fiscal years. Internal Orders can be used in several ways, but cannot be used for cost sharing, except in the Grants module. They allow for revenue and expense to be tracked for “short term” programs. Internal Orders are either statistical or real.

Internal Order numbering convention (10-digit system generated — except for federal appropriations):

<b>XX</b>	<b>XXXXXXXXX</b>
<b>Internal Order Type</b> 50 = Cont. Education Credit 51 = Cont. Ed. Noncredit 52 = Dept. Other — Real 65 = Other Plant Maintenance 80 = Sponsored Programs 90 = Plant Maintenance (WL)	<b>Sequentially numbered</b>

Statistical internal orders may replace some of the DREFs in the legacy system. Departments may establish their own statistical internal orders. Colleges of Agriculture, Veterinary Medicine, and Consumer and Family Sciences may use these to track expenditures related to federal appropriations. Using statistical internal orders allows users to track expenditures in many different ways like the DREF system in legacy.

### Work Breakdown Structure (WBS) Elements/Funded Programs

WBS Elements, also known as Funded Programs in FM, are used to collect expenses related to construction projects — referred to in legacy as 930 accounts. WBS Elements are unique, system-generated numbers assigned to individual construction projects. Project managers will be

able to view financial information related to their projects by running reports against WBS Elements/Funded Programs.

WBSE naming convention:

<b>C.XX.XXXXX</b>		
<b>C</b> Project Type	<b>.XX</b> Business Area	<b>.XXXXX</b> System-generated project number

### **Earmarked Funds**

Earmarked Funds include two types: funds reservations and funds commitments. These numbers are system-generated and will be 10-digits long.

- Funds reservations allow budgeted funds to be “set aside” during a fiscal year at a department’s discretion for planning purposes.
  - When the reservation number is used on an invoice, the reservation is liquidated.
  - Departments may elect to reduce their earmarked funds manually in OnePurdue; otherwise, they will expire automatically at the end of a fiscal year.
  - Encumbrances created during the OnePurdue conversion process will be liquidated automatically at end of June 2007.
- Funds commitments equate to today’s contractual encumbrances and are carried forward into the following fiscal year.