Chart of Accounts

Harvard's chart of accounts provides the organizing framework for budgeting, recording, and reporting on all University financial transactions. The Chart of Accounts is comprised of 7 Segments (Tub, Org, Object, Fund, Activity, Subactivity, and Root) that are used together to form the 33-digit account we use to transact in the financial systems. As of 2003, there are almost 170,000 values in Harvard's CoA and these values have been used together in over 1.3 million combinations.

Role of

Applications Administration
In association with the General Accounting office and the local chart
administrators designated by each tub, Applications Administration manages all aspects of chart of accounts maintenance for Harvard.

**Services include:**
- Oversight for the integrity of the ranges of values as they have been assigned to each tub, the values themselves and the attributes associated with them.
- Process requests to maintain (add, modify, disable or re-enable) CoA values and 33-digit combinations (CCIDs) directly in the Oracle applications or through tub requests submitted via the Chart-Security Maintenance Application (CSMA).
- Documentation, training, and support to local chart administrators and central administrative units on the creation and use of CoA values, their attributes, and the CCIDs in which they appear.

**Questions on Harvard's chart of accounts?**
Enormous amounts of information on transacting in Harvard's CoA is available on the ABLE web site at [http://able.harvard.edu/coa/coa_index.shtml](http://able.harvard.edu/coa/coa_index.shtml)

End-users with specific questions not addressed on the ABLE site, should contact their CoA Authorized Requestors.

See also: How To, Financial Accounting & Reporting