

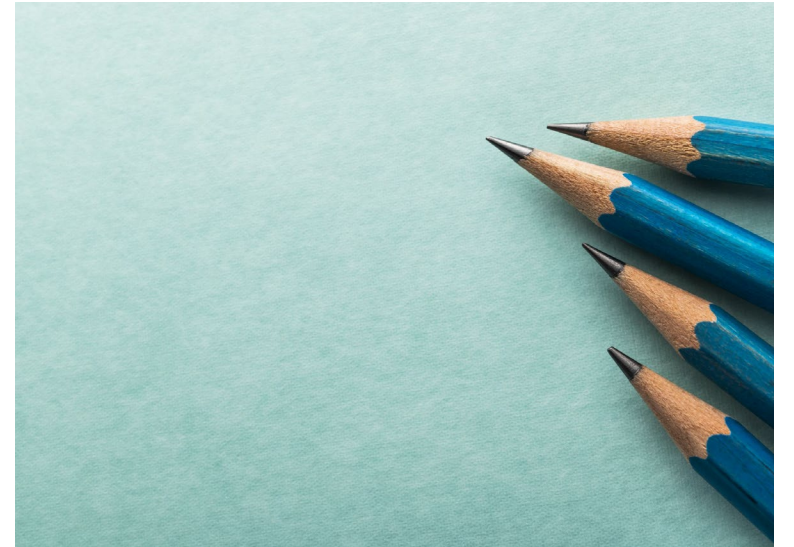


Chart of Accounts (CoA) Overview

What is the Chart of Accounts (CoA)?

The Chart of Accounts is the structure within UC Merced's financial system.

- It organizes what we spend by using multiple segments to classify those expenses.
- A combination of these segments is called a chart string.
- Chart strings are the basis on which we track spending across the university.



Key Terms

Key Term	Definition
Common Chart of Accounts (CCoA)	The methodology on structure and reportable value hierarchy used to develop the CoA. Mandated for systemwide use by UCOP.
Chart of Accounts (CoA)	The account structure used to record transactions and maintain account balances. It organizes financial information for record-keeping and reporting.
Cross Validation Rule	Defines whether a value of a segment can be combined with specific values of other segments. If a rule is broken, the user receives an error message and instructions.
Hierarchy	The tree structure in which segment values are organized, with nodes and its branches holding the segment values. The values have a parent-child relationship.
Segment	Identifies components of a Chart of Accounts. A segment is associated with set of values that also provide the formatting and validation of those values. UC Merced has 10 segments in a chart string.

Chart of Accounts (CoA) Chartstring Segments

The 10 CoA segments in Oracle are:

Current

- Entity (4)
- Fund (5)
- Financial/HR Unit (7)
- Account (6)
- Function (2)
- Program (3)
- Project (10)
- Physical Location (3)
- Sub-Activity (6)



- Inter Entity (0000)
- Flex 1 (000000)
- Flex 2 (000000)

(“Flex fields” reserved for use if UCOP mandates additional segments.)

1011-13000-E200000-536000-44-114-INT0000277-000-000000-0000-000000-000000

Chart Segments



The **Entity** segment identifies the location in the UC system. Each campus has a unique identifier. This segment also aligns with the legal entity; i.e. our foundation and future medical school will have their own Entity values and align as unique legal entities.

Example: 1011 (UC Merced Campus)

Chart Segments



The **Fund** segment identifies or tracks the source of funding, with designations and restriction-types.

Examples: 14000 (Tuition), 19900 (State General Funds)

Chart Segments



The **Finance/HR Unit** segment identifies the organizational hierarchy. Used individually, it provides operational unit ownership.

Examples: E100000 (Academic Personnel) and E200000 (School of Engineering)

Chart Segments



The **Account** segment categorizes the transaction as a specific type of revenue, expense, asset, liability or fund balance.

Examples: 501000 (S&W Non-Academic Staff), 522407 (Lab & Shop Instrument and Supply)

Chart Segments



The **Function** segment designates the purpose of the transaction as it applies to internal and external reporting requirements.

Examples: 40 (Instruction), 44 (Research)

Function 80 is to be used only for non-reportable financial transactions.

Chart Segments



The **Program** segment associates transactions with a formalized set of ongoing system-wide or cross-campus/location activities and “campus specific” activities.

Examples: 101 (Natural Reserve System), B80 (International Affairs)

Chart Segments



The **Project** segment tracks financial activity for a body of work that has a start and end date that spans fiscal years. Projects are smart-coded.

PPM Projects: leverage subledger functionality; tracking; invoicing; reporting; start and end dates; award/contract association

GL Projects: leverage tracking

Default Project: “0000000000”

Examples: GFT0000000 (Gift), PRJ0000001 (Games)

Chart Segments



The **Physical Location** segment classifies transactions by location on or off university property.

Examples: 005 (Downtown Campus Center), 155 (Science and Engineering Bldg. 1)

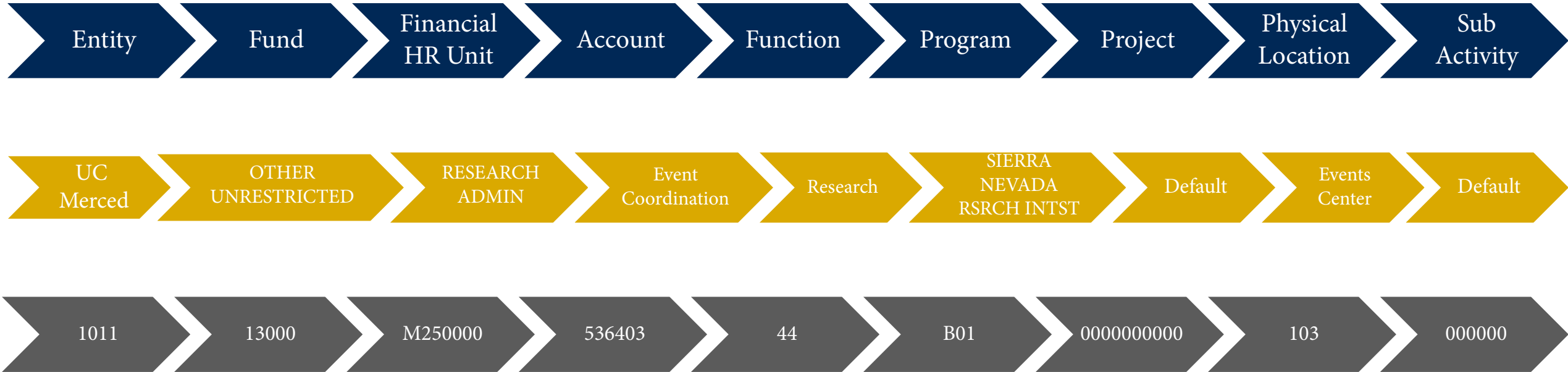
Chart Segments



The **Sub-Activity** segment classifies transactions by specifics of the activity if applicable.

Examples: A00007 (Marketing), A00055 (COVID), 000000 (Default Sub Activity)

Examples of Chart Strings



NOTE: In some cases, a chart string can be saved for easy re-use in other transactions.