Common Chart of Accounts

UCOP mandated the implementation of Oracle Financials to standardized CoA throughout the UC system, enhances systemwide reporting, budgeting, and financial management, reducing extensive and expensive data reconciliation across UC locations.

The **Common Chart of Accounts (CCoA)** is the methodology on structure and reportable value hierarchy used to develop the COA.

The **Chart of Accounts (CoA)** is the account structure within UC Merced's financial system used to record transactions, maintain account balances, and organize financial information for record-keeping and reporting. The CoA organizes what UC Merced spends by using multiple segments (components) to classify those expenses. A combination of these segments is called a chart string.

Note: The Chart of Accounts (COA) replaces legacy Full Accounting Unit (FAU) at UC Merced effective January 2021. As there are still UC Locations working on transitioning out of FAU to COA, you will continue to see FAU references.
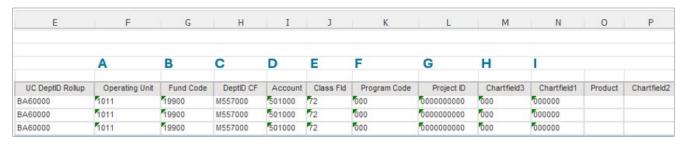
Systemwide CCOA			UCPath GL Chartfields				UCM COA		
Segment	Field	Length	Order	Field	Standardized Use	Length	Segment	Field Label	Length
1	Entity	4	1	OPERATING_UNIT	Entity	8	1	Entity	4
2	Fund	5	2	FUND_CODE	Fund	5	2	Fund	5
3	Financial Unit	7	3	DEPTID_CF	Financial Department	10	3	Financial/HR Unit	7
4	Account	6	4	ACCOUNT	Account	10	4	Account	6
5	Function	2	5	CLASS_FLD	Function	5	5	Function	2
6	Program	3	6	PROGRAM_CODE	Program Code	5	6	Program	3
7	Project	10	7	PROJECT_ID	Project/Grant	15	7	Project	10
			8	CHARTFIELD3	Flex field; not standardized	10	8	Physical Location	3
			9	CHARTFIELD1	Flex field; not standardized	10	9	Sub-Activity	6
			10	PRODUCT	Flex field (Task-OC Financials Locations only)	6			

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Reading the UC Merced CoA
Use the following to help you read the CoA.

Screenshot from the DOPE Report

	E	F	G	H	I	J	K	L	M	N	O	P
	A	B	C	D	E	F	G	H	I			
	UC DeptID Rollup	Operating Unit	Fund Code	DeptID CF	Account	Class Fld	Program Code	Project ID	Chartfield3	Chartfield1	Product	Chartfield2
	BA60000	1011	19900	M557000	501000	72	000	0000000000	000	000000		
	BA60000	1011	19900	M557000	501000	72	000	0000000000	000	000000		
	BA60000	1011	19900	M557000	501000	72	000	0000000000	000	000000		

Screenshot from the UCPath Direct Retro Inquiry Screen

A	B	C	D	E	F	G	H	I
Entity	Fund	FinancialHRUnit	Account	Function	Program	Project	PhyscalLocation	Sub-Activity
1011	20700	E200000	500004	44	000	GNT0000451	000	000000
1011	20000	E216000	500004	44	000	CNT0000090	000	000000

	Segment	Format	Details
A	**Entity** **(Operating Unit)**	4 Numeric Characters	**Entity** Segment in Chart of Account. 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. For UC Merced Campus, **Entity 1011**.
B	**Fund** **(Fund Code)**	5 Numeric Characters	**Fund** Segment in Chart of Account. The Fund Segment identifies or tracks the source of funding, with designations and restriction-types. Examples: 14000 (Tuition), 19900 (State General Funds)
C	**Financial/HR Unit** **(DeptID CF)**	7 Alpha Numeric Characters	**Department Number** in Chart of Account. For UC Merced this is the **Financial/HR Unit** (**Child** Segment) that identifies the organizational hierarchy. Used individually, it provides operational unit ownership. Examples: E100000 (Academic Personnel) and E200000 (School of Engineering).
D	**Account** **(Account)**	6 Numeric Characters	**Natural Account** in Chart of Account. The **Account** segment that 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)
E	**Function Code** **(Class Fld)**	2 Numeric Characters	**Function Code** in Chart of Account. 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.

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	Segment	Format	Details
F	**Program Code** **(Program Code)**	3 Numeric Characters	**Program Code** in Chart of Account. The Program segment associates transactions with a formalized set of ongoing systemwide or cross-campus/location activities and "campus specific" activities. Examples: 101 (Natural Reserve System), B80 (International Affairs)

	Segment	Format	Details
G	**Project Code** **(Project ID)**	10 Numeric Characters	**Project Code** in Chart of Account. 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
H	**PhysicalLocation** **(Chartfield3)**	3 Numeric Characters	**Location Code** in Chart of Account. For UC Merced this is the **PhysicalLocation.** The value of the Physical Location segment classifies transactions by named location on or off the campus. Example: 005 for Downtown Campus Center
I	**Sub Activity** **(Chartfield1)**	6 Alpha Numeric Characters	**Sub Activity** in Chart of Accounts. The Sub Activity segment classifies transactions by providing the specific of the activity within a project. This helps identify payroll lines that have gone to suspense. There are 3 main reasons for a suspense: **A00023 FUNDNG → Funding Entry Issue:** UCPath charges the Suspense COA in the following instances: • When there is no designated Default COA in place on the position's Funding Entry page at the time payroll is processed Note: All positions with salary expenses are required to have funding in place prior to payroll processing as indicated on the UCPATH Payroll Processing Schedule • During the Fiscal Year End Funding Rollover process if the COA previously entered the position's funding entry is no longer valid **A00022 ENDDTE → Funding End Date Issue:** UCPath charges the Suspense COA if the position's funding entry has an End Date which has passed, and the funding entry has not been updated. For example: • If a position's funding entry has an end date of 05/31/2021, a new funding entry with an effective date of 06/01/2021 would need to be in place prior to payroll processing, otherwise the Suspense COA is charged. • If possible, avoid using Funding End Dates when setting up a position's funding **A00024 COMBO→ Invalid Chart of Accounts Issue:** UCPath charges the Suspense COA if the COA that was designated to be charged on the position's funding entry is no longer valid in the UC Merced General Ledger. Possible reasons a COA becomes invalid include the following: • Fund closed in Oracle • Project value is no longer valid

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