Segment Design & Definitions

CHART OF ACCOUNTS

The Common Chart of Accounts (CCOA) creates a common language to record all financial transactions in the General Ledger (GL), laying the foundation for the new UCSB Financial Management Modernization (FMM) program supported by Oracle Financials Cloud. Each segment in the new CCOA has a distinct definition and purpose. When these segments are combined, the chartstring presents a complete picture of each financial transaction.

12 TRANSACTIONAL SEGMENTS

4 Numeric REQUIRED

**Entity:** The Entity segment identifies a primary organizational unit within the UC system. The Entity is responsible for all financial activities and results of all financial departments, programs, and activities within the Entity’s hierarchy. The Entity segment requires a valid value entry for each transaction. The first two characters identify the location, whereas the third and fourth characters identify the entity.

**UCSB Examples:**
- 1811 - UC Santa Barbara Campus, excluding separately reported blended component units.
- 1841 - UCSB (UCOP)

5 Numeric REQUIRED

**Fund:** The Fund segment identifies funding resources. These “pots of money” resources are classified based on designations and restriction types. This classification also supports external reporting of net position. The Fund segment requires a valid value entry for each transaction.

**Examples:**
- 13000 - Other Unrestricted Funds
- 19900 - State General Funds

7 Numeric REQUIRED on revenue and expenditure transactions

**Financial Reporting Unit (FRU):** The Financial Reporting Unit (FRU) segment represents an academic or operating unit identified with an ongoing business objective aligned with the UCSB organizational structure. The FRU segment requires a valid value entry for each transaction. The FRU is a cost center, similar to the current department code and account segments.

**Examples:**
- 4000108 - Human Resources
- 1001009 - Athletics Administration

6 Numeric REQUIRED

**Account:** The Account segment classifies the nature of the transaction as a specific type of revenue, expense, recharge, transfer, asset, liability, or net position. The Account segment requires a valid value entry for each transaction.

**Examples:**
### Purpose:
The Purpose segment is the functional classification of expenses for financial statements and supports federal and other functional reporting. The Purpose segment requires a valid value entry for all expense transactions.

**Examples:**
- 40 - Instruction
- 44 - Research
- 00 - None (used for non-expense transactions)

### Program:
The Program segment records revenue and expense transactions associated with a formalized, ongoing system-wide or cross-campus/location academic or administrative initiative. When used, the Program segment requires a defined value entry for UCOP and UCSB-defined programs.

**Examples:**
- 101 - Natural Reserve System (NRS)
- 113 - California Nanosystems Institute (CNSI)
- 000 - None

### Project:
The Project segment tracks financial activity for a "body of work" that often has a fiscal year's start and end date. The Project segment is optional.**

**Transactions related to a contract, grant, capital, faculty project, or other PGM-designated project will require processing in the PGM module, which will populate a project segment value.

**Examples:**
- Federal contracts and grants, all capital construction projects, and fabrications.

### Activity:
The Activity segment classifies transactions of a recurring activity in a way that no other segment can. This segment will include recurring program-related activities, recurring conferences, recharge service lines, academic courses that track recurring course and material service fees, other recurring fees, and recurring Education Abroad activities. When used, the Activity segment requires a defined value entry for UCSB-defined activities.

**Examples:**
- 101001 - Programmatic Activity 1
- 300001 - Art 7A Course Material & Service Fee
- 000000 - None

### Flex 2: [DRAFT DEFINITION] - Flex 2 segment classifies budgetary commitments for both the budget side and the actual expenditure side. There are three types of commitments that will use the Flex 2 segment: Chancellor commitments; Dean, division and/or departmental

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commitments; and commitments for Capital projects. Chancellor commitments will be labeled with a leading alpha value of “C” followed by four numbers. Dean, division and/or departmental commitments will be labeled with a leading alpha value of “D” followed by four numbers. And commitments for Capital projects will be labeled with a leading alpha value of “P” followed by four numbers.

**Examples:**
- C1001 - Chancellor Academic Support Commitment-1
- D1201 - Division, Dean, Dept Research Support Commitment-1
- 00000 - None

**Inter-Entity:** The Inter-Entity segment is a balancing segment for transactions between entities. It identifies the other UC campus from which UCSB is charging or receiving the charge.

**Examples:**
- 1831 - UCSB - Agricultural and Natural Resources
- 1211 - UCSF - UC San Francisco

**Future 1:** UCSB reserves the Future 1 and Future 2 segments for future use. Oracle will generate a default value.

**Future 2:** UCSB reserves the Future 1 and Future 2 segments for future use. Oracle will generate a default value.

**Learn more about the new Chart of Accounts.**

Visit our website to explore expanded definitions, use criteria and examples, FAQs, and project updates. [financemanagement.ucsb.edu](http://financemanagement.ucsb.edu) | [farm.ucsb.edu](http://farm.ucsb.edu)