

# 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 chart string presents a complete picture of each financial transaction.

### 9 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 first two characters identify the location, whereas the third and fourth characters identify the entity. A valid Entity value is **required** on all transactions.

**Examples:**

1811 - UC Santa Barbara Campus, excluding separately reported blended component units.

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. A valid Fund value is **required** for all transactions.

**Examples:**

13000 - Other Unrestricted Funds

19900 - State General Funds

7  
Numeric  
REQUIRED

**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 is a cost center, similar to the current department code and account segments. A valid FRU value is required on all revenue and expenses, and an all-zero default FRU can be used for balance sheet transactions.

**Examples:**

4000108 - Human Resources

1001009 - Athletics Administration

0000000 - None (used for transactions other than revenue and expense)

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. All transactions must have a **valid** Account value.

**Examples:**

- 536001 - Travel (California)
- 536004 - Travel (Foreign)
- 522402 - Lab Instruments and Supplies

2

Numeric  
[Required for  
expenditure  
accounts only.]

**Purpose:** The Purpose segment is the functional classification of expenses for financial statements and supports federal and other functional reporting. A valid Purpose value is required on all expense transactions. It is "why" an expense was incurred.

**Examples:**

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

3

Alpha-Numeric  
[conditionally  
required for  
revenue and  
expenditure  
account  
transactions  
only.]

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

**Examples:**

- 101 - Natural Reserve System (NRS)
- 113 - California Nanosystems Institute (CNSI)
- A01 - Commencement (campus program)
- 000 - None

7

Alpha-Numeric  
[Required on  
PGM projects]

**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:**

- C000056 - AS Bike Shop Construction
- D000123 - Smith, J. Faculty Discretionary
- E000567 - Collaborative Study of Marine Algae in South Pacific
- 0000000 - None

-

6

Alpha-Numeric  
[Required if

**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

applicable]

conferences, and recharge service lines. Academic courses that track recurring course and material service fees, other recurring fees, and recurring Education Abroad activities. The Activity segment requires a defined value entry for UCSB-defined activities when used.

**Examples:**

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

**5**

Alpha-Numeric  
[Required if  
applicable]

**Campus Commitment:** The Campus Commitment segment will allow control points to define funding commitments across campus clearly. Using this segment will enable the identification and designation of a budget commitment. It will also allow tracking actual expenditures against a campus commitment when using the segment value to identify an expense. A segment value will be assigned with a leading alpha character, followed by four alphanumeric characters. This naming scheme will represent the following campus commitments: Chancellor, EVC, Vice Chancellor areas, Deans/Divisions, multi-unit commitments, and future project commitments.

**Examples:**

- C0001 - Chancellor Commitment - Early Career Faculty Accelerator Program
- E0002 - EVC Commitment - Discovery Seminars
- M0001- Commitment involving multiple units - Research Bridge Funding
- 00000 - None

**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](https://financemanagement.ucsb.edu) | [farm.ucsb.edu](https://farm.ucsb.edu)