February 11, 2025

UCSB Financial Management Modernization

Common Chart of Accounts (CCOA) Training

UC SANTA BARBARA

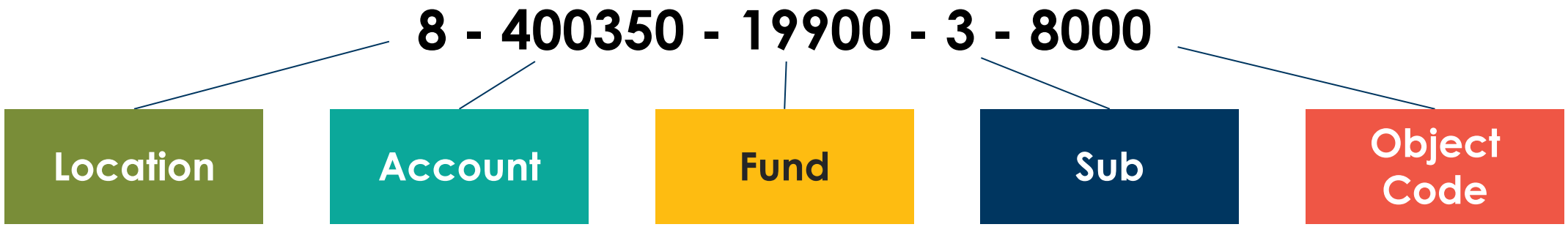
Agenda

- Current Chart of Accounts
- New Common Chart of Accounts
- CCOA Explorer Tool
- CCOA Request Form
- Resources

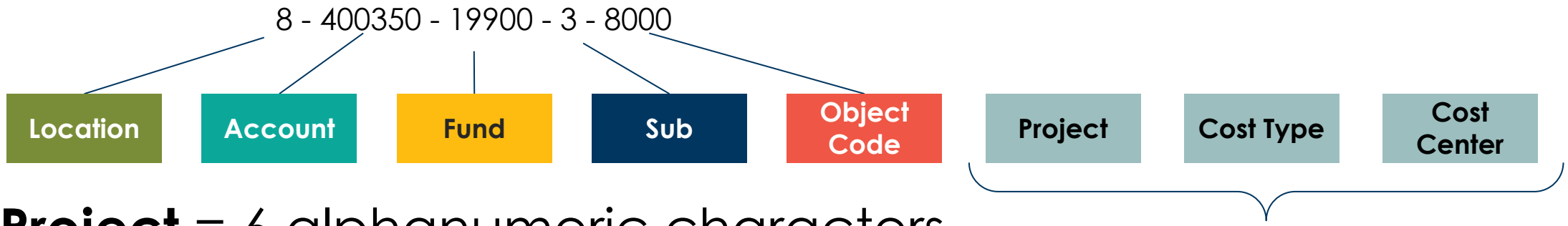
Current Chart of Accounts

UCSB Full Accounting Unit (FAU)

UCSB currently uses 17 digits to identify the sources and uses of funds:



Department Fields (optional)



- **Project** = 6 alphanumeric characters
- **Cost Center** = 4 alphanumeric characters
- **Cost Type** = 5 alphanumeric characters

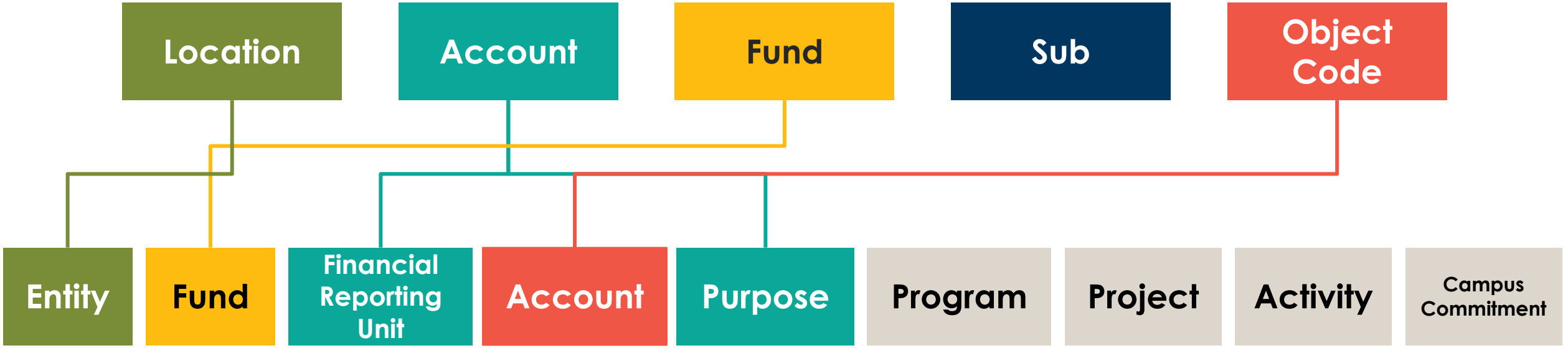
At this time, departments have discretion on how to use these fields.

They are established through the Gateway Management Console (GMC).

Common Chart of Accounts

Current vs. Common Chart of Accounts

Current Chart of Accounts



Common Chart of Accounts

Old Segment: LOCATION
New Segment: ENTITY

Entity	Fund	Financial Reporting Unit	Account	Purpose	Program	Project	Activity	Campus Commitment
1811	19900	2413001	523201	40	New	From PGM	New	New

- Identifies the organizational unit (campus) within the UC System and assigned by UC Office of the President
- UCSB has 3 Entity Codes:
  - **1811** - UC Santa Barbara Campus (Loc = 8)
  - **1831** - UCSB Agricultural and Natural Resources (Loc = 8)
  - **1841** - UCSB-UCOP (Loc = Q)

Old Segment: ACCOUNT
New Segment: FINANCIAL REPORTING UNIT (FRU)

Entity	Fund	Financial Reporting Unit	Account	Purpose	Program	Project	Activity	Campus Commitment
1811	19900	2413001	523201	40	New	From PGM	New	New

- FRUs are organized in a hierarchy tree rolling up to department, college and division similar to the current control-point hierarchy
- FRUs represent the business or functional/budgetary unit responsible for or affected by the transaction
- Organizational departments identified by a current DEPTID (Home Dept) may have one or more FRUs

- **1130001** - Baseball
- **2901001** - College of Creative Studies
- **2606001** - Electrical & Computer Engineering

Old Segment: FUND
New Segment: FUND

Entity	Fund	Financial Reporting Unit	Account	Purpose	Program	Project	Activity	Campus Commitment
1811	19900	2413001	523201	40	New	From PGM	New	New

- The first digit of the FUND number specifies the type of fund
  - 1 - Unrestricted
  - 2 - Restricted Expendable
  - 3 - Restricted Un-expendable
  - 4 - Capital Assets, Net of Related Debt
  - 5 - Agency
- Sponsored projects will generally use high level fund values that are not specific to each award.
- Gifts will continue to be identified with a unique fund number, unless it is an unrestricted gift with various donors.

Old Segment: SUB
New Segment: NONE

Entity	Fund	Financial Reporting Unit	Account	Purpose	Program	Project	Activity	Campus Commitment
1811	19900	2413001	523201	40	New	From PGM	New	New

Sub:

- In the current Chart, Sub is used as a means to roll up object codes and provide a way to categorize expenses.
- In the new CCOA, Account will have a hierarchy that will provide similar information.

Old Segment: OBJECT CODE
New Segment: ACCOUNT

Entity	Fund	Financial Reporting Unit	Account	Purpose	Program	Project	Activity	Campus Commitment
1811	19900	2413001	523201	40	New	From PGM	New	New

- **Account** classifies the ***expense*** similar to the current object code and will roll up to specific categories such as "Salaries & Wages"
- The first digit of the Account specifies the whether the Account is an:
  - 1 - Asset
  - 2 - Liability
  - 3 - Equity
  - 4 - Revenue
  - 5 - Expense

Examples
- 400001 = Tuition - Undergraduate
- 522205 = General Office Supplies
- 522402 = Lab Instruments and Supplies

Old Segment: OBJECT CODE
New Segment: ACCOUNT

Entity	Fund	Financial Reporting Unit	Account	Purpose	Program	Project	Activity	Campus Commitment
1811	19900	2413001	523201	40	New	From PGM	New	New

Account Hierarchy:

- **50000A-Salaries and wages**
  - **50000B-Academic salaries and wages**
    - **50000C-Academic salaries and wages**
      - **50000D-Academic salaries and wages**
        - 500001-Academic salaries and wages
        - 500002-Sabbatical Leave-In Residence
        - 500003-Sabbatical Leave-Not In Resid
  - **50100B-Non-academic salaries and wages**

- **53600D-Travel and transit**
  - 536001-Travel-California
  - 536002-Travel-Participant Support
  - 536003-Travel-Domestic Out Of State
  - 536004-Travel-Foreign

- **53420D-Telecommunications**
  - 534201-Telecommunication Charges
  - 534202-Toll Calls
  - 534203-Other Data Charges
  - 534204-Cellular Telephone Charges
  - 534205-Cable Television

Old Segment: FUNCTION CODE (Part of Account #)
New Segment: PURPOSE

Entity	Fund	Financial Reporting Unit	Account	Purpose	Program	Project	Activity	Campus Commitment
1811	19900	2413001	523201	40	New	From PGM	New	New

Purpose:

- Classifies the institutional purpose of an *expenditure*; not used on revenue transactions.
- Tells "why" an expense was incurred, rather than "what" was purchased.
- Based on NACUBO Function Numbers

Old Segment: FUNCTION CODE (Part of Account #)
New Segment: PURPOSE

40	Instruction	64	Operation and Maintenance of Plant
41	Summer Session	65	Depreciation
43	Academic Support	68	Student Services
44	Research	72	Institutional Support & General Administration
60	Libraries	76	Auxiliary Enterprises
61	University Extension	78	Student Financial Aid
62	Public Service		

Old Segment: NONE
New Segment: PROGRAM

Entity	Fund	Financial Reporting Unit	Account	Purpose	Program	Project	Activity	Campus Commitment
1811	19900	2413001	523201	40	New	From PGM	New	New

Program:

- Enables roll-up reporting of transactions related to a pre-defined, formal UCOP or cross-campus program or initiative.

Examples

- 101 - Natural Reserve System (NRS)
- 176 - UC Observatories (UCO)
- A01 - UCSB Campus Commencement

Old Segment: PROJECT
New Segment: PROJECT

Entity	Fund	Financial Reporting Unit	Account	Purpose	Program	Project	Activity	Campus Commitment
1811	19900	2413001	523201	40	New	From PGM	New	New

Project Criteria:

Externally funded by an award notification or other agreement made through the Office of Research (i.e. Sponsored Project, a policy-defined activity)

Funding allocated to a Senate faculty member that requires dashboard level reporting and recurring transactional approval from PMs and PIs

One of the following:

A) Capitalizable

B) Construction project

C) Feasibility study managed by FM or D&CS

Old Segment: PROJECT
New Segment: PROJECT

Project Criteria continued:

Body of work defined for a period of time during which there will be a significant number of transactions, **plus** one of the following:

A) Multi-fiscal year Inception-to-Date reporting required

B) Internal reporting needs are not met by referencing another CCOA segment value

Old Segment: NONE
New Segment: ACTIVITY

Entity	Fund	Financial Reporting Unit	Account	Purpose	Program	Project	Activity	Campus Commitment
1811	19900	2413001	523201	40	New	From PGM	New	New

Activity:

- Classifies transactions of a recurring nature, such as recurring program-related activities, recurring conferences, recharge service lines, course and material service fees, and other recurring fees.
- Departments may use generic ACTIVITY values in combination with their FRU or they may request a specific ACTIVITY value.

OLD SEGMENT: NONE
NEW SEGMENT: CAMPUS COMMITMENT

Entity	Fund	Financial Reporting Unit	Account	Purpose	Program	Project	Activity	Campus Commitment
1811	19900	2413001	523201	40	New	From PGM	New	New

Campus Commitment:

- Used by the Chancellor, EVC, Vice Chancellor areas, Divisions, Deans or multi-units to tag funds for a particular funding commitment to a different campus unit.
- It will also allow tracking actual expenditures against a campus commitment when using the segment value to identify an expense.

Putting it all Together

Common Chart of Accounts - FRU Hierarchy

The organization tree has 7 levels; may also be referred to as 'organizational node'

Level 1 = Campus

Level 2 = Vice CHancellor/Chancellor Direct Report

Level 3 = Colleges/Division

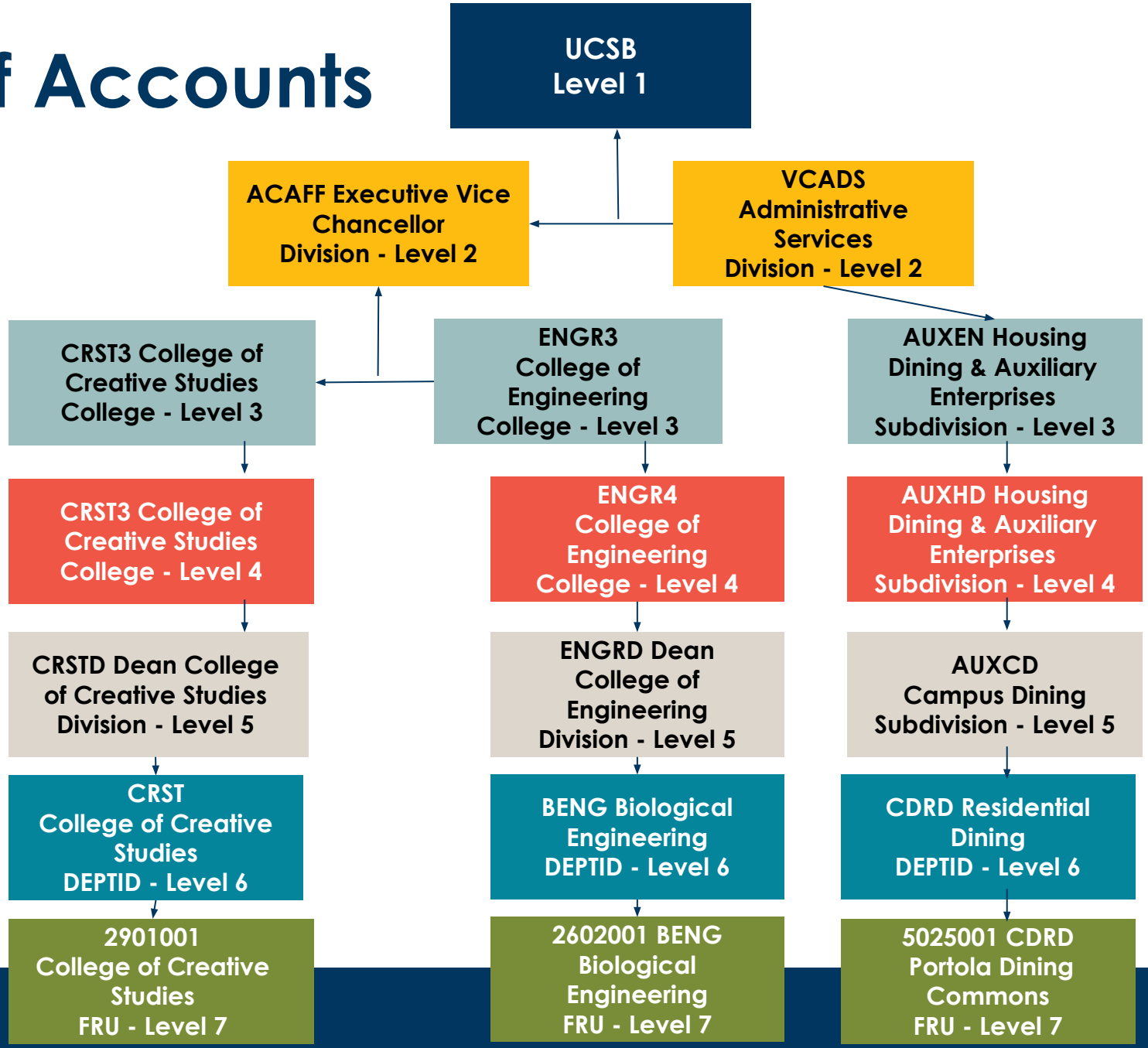
Level 4 = Sub-division, college, schools (1)

Level 5 = Sub-division, college, schools (2)

Level 6 = DEPT ID - Will be used as UC Path Home Dept

Level 7 = Financial Reporting Unit (FRU)

Common Chart of Accounts
FRU Hierarchy



Scenario #1

An employee in the Admissions department needs to purchase a new laptop; funding provided by State General Funds for their departmental operating funds:

Common Chart of Accounts

Entity	Fund	Financial Reporting Unit	Account	Purpose	Program	Project	Activity	Campus Commitment
1811	19900	7002008	523209	68				
Always 1811	State General Fund	ADMS - Admissions: Guardian Scholars	Computer Equip & Network <$5K	Student Services	Not Needed in this transaction			

Scenario #2

An employee in the History department needs to be reimbursed for providing snacks at a two-day faculty retreat (one-time) to discuss curriculum changes; funding provided by discretionary departmental gift funds.

Common Chart of Accounts

Entity	Fund	Financial Reporting Unit	Account	Purpose	Program	Project	Activity	Campus Commitment
1811	62363	2318001	536501	40				
Always 1811	Various Donors	HIST - History	Business Meeting Expense	Instruction	Not Needed in this transaction			

Scenario #3

The Computer Science department will pay transportation, lodging, and meals for invited prospective graduate students to visit campus. Because this is an ongoing activity the department wishes to track across multiple years, an Activity Code is used when recording the expenses.

Common Chart of Accounts

Entity	Fund	Financial Reporting Unit	Account	Purpose	Program	Project	Activity	Campus Commitment
1811	10201	2605001	536001	40			101001	
Always 1811	**Educ. Fund**	**Computer Science**	**Travel**	**Instruction**	Not Needed in this transaction		**Prog. Activity**	Not Needed in this transaction

Scenario #4

The Earth Science Department administers the Robert Norris Brunton Award to the best students in the introductory field class. Due to the specific nature of the fund, an activity code is not needed in this case.

Common Chart of Accounts

Entity	Fund	Financial Reporting Unit	Account	Purpose	Program	Project	Activity	Campus Commitment
1811	61703	2407001	530111	78				
Always 1811	Brunton Award	ERSC - Earth Science	Student Prizes/ Awards	Student Financial Aid	Not Needed in this transaction			

Summary of Changes

CCOA Structure: Summary

- **FRU Hierarchy**
  - Departments may have many DEPTIDs (home dept codes)
  - Each DEPTID may have one or more **FRU**'s
- **Purpose**
  - New segment, which identifies the ***WHY*** an expenses was incurred, rather than what was purchased.
- **Sub**
  - Will not be a segment in the Common Chart of Accounts.
- **CCOA Account**
  - Replaces the Object Code and will allow for a hierarchy of reporting with summarized categories.

CCOA Structure: Summary

- **Project**
  - Projects will be assigned by the Project and Grant Management (PGM) module if they meet specific criteria.
- **Program** and **Campus Commitment**
  - Values are used for tracking budgetary and transactional activity for consolidated reporting. Systemwide programs will be established centrally by UCOP.
- **Activity**
  - Used to track recurring activities; departments may request new Activity codes.

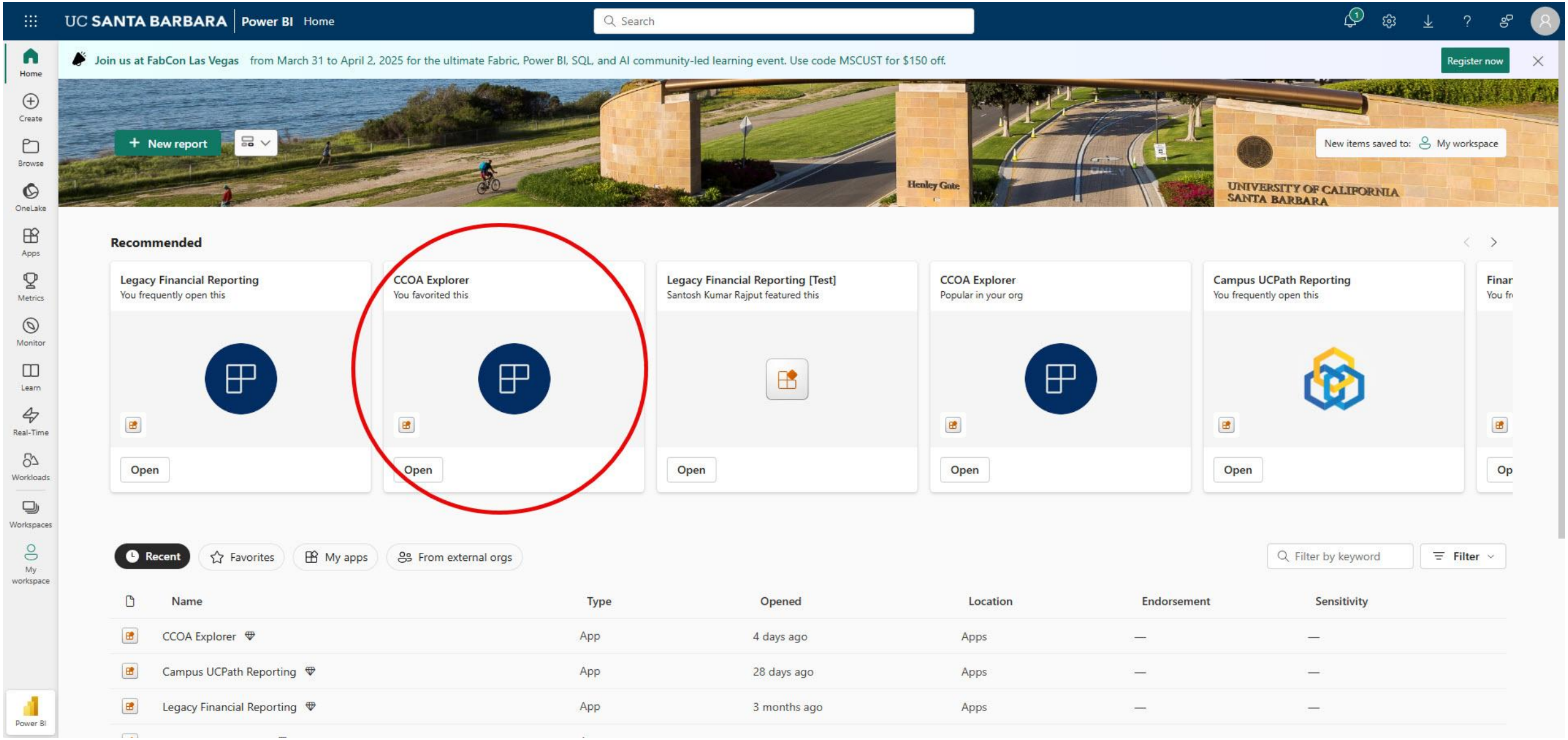
Resources

CCOA Explorer Tool

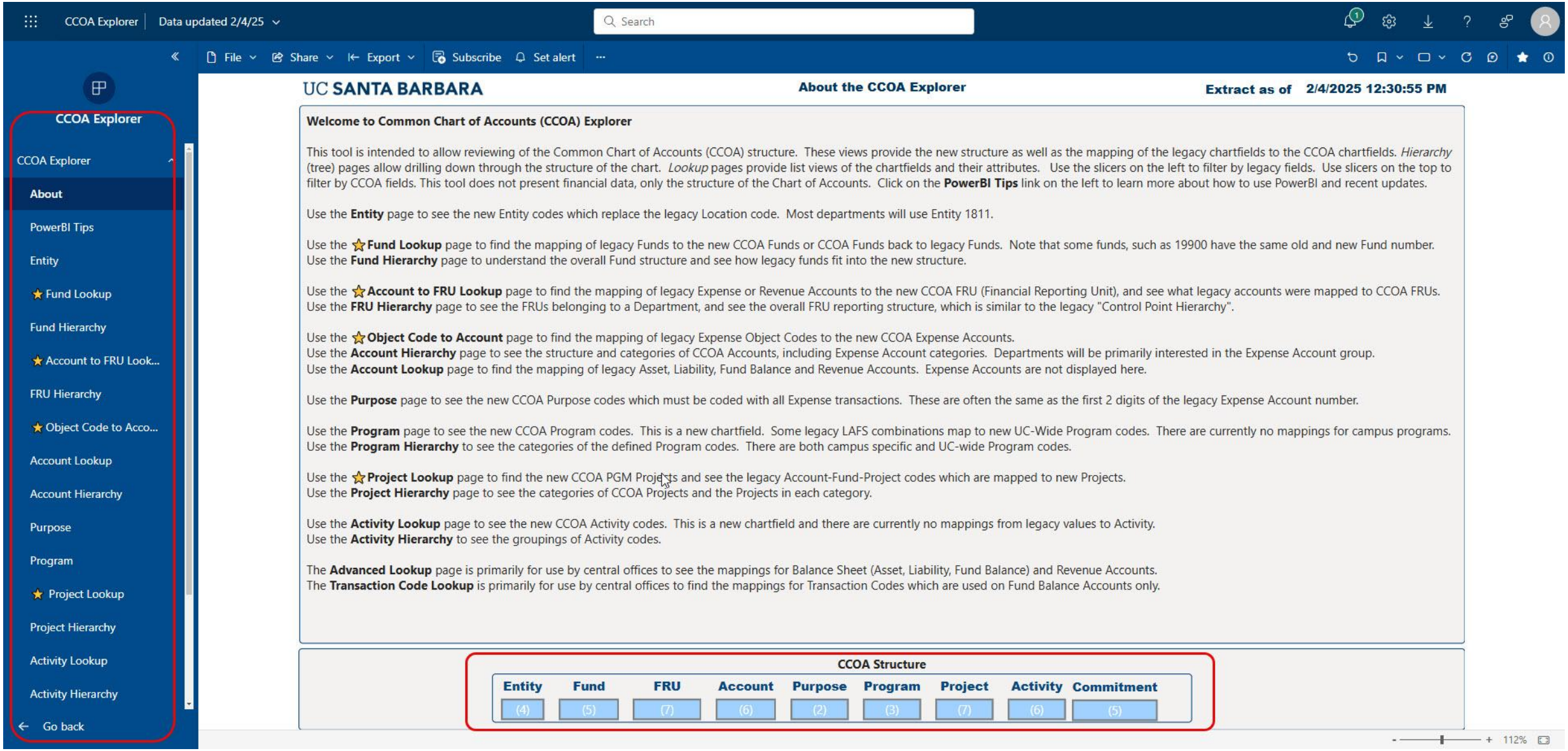
Power BI Report: CCOA Explorer Tool

- Videos:
  - Accessing Power BI and the CCOA Explorer Tool
  - Navigating Power BI
  - Understanding the FRU Hierarchy Report

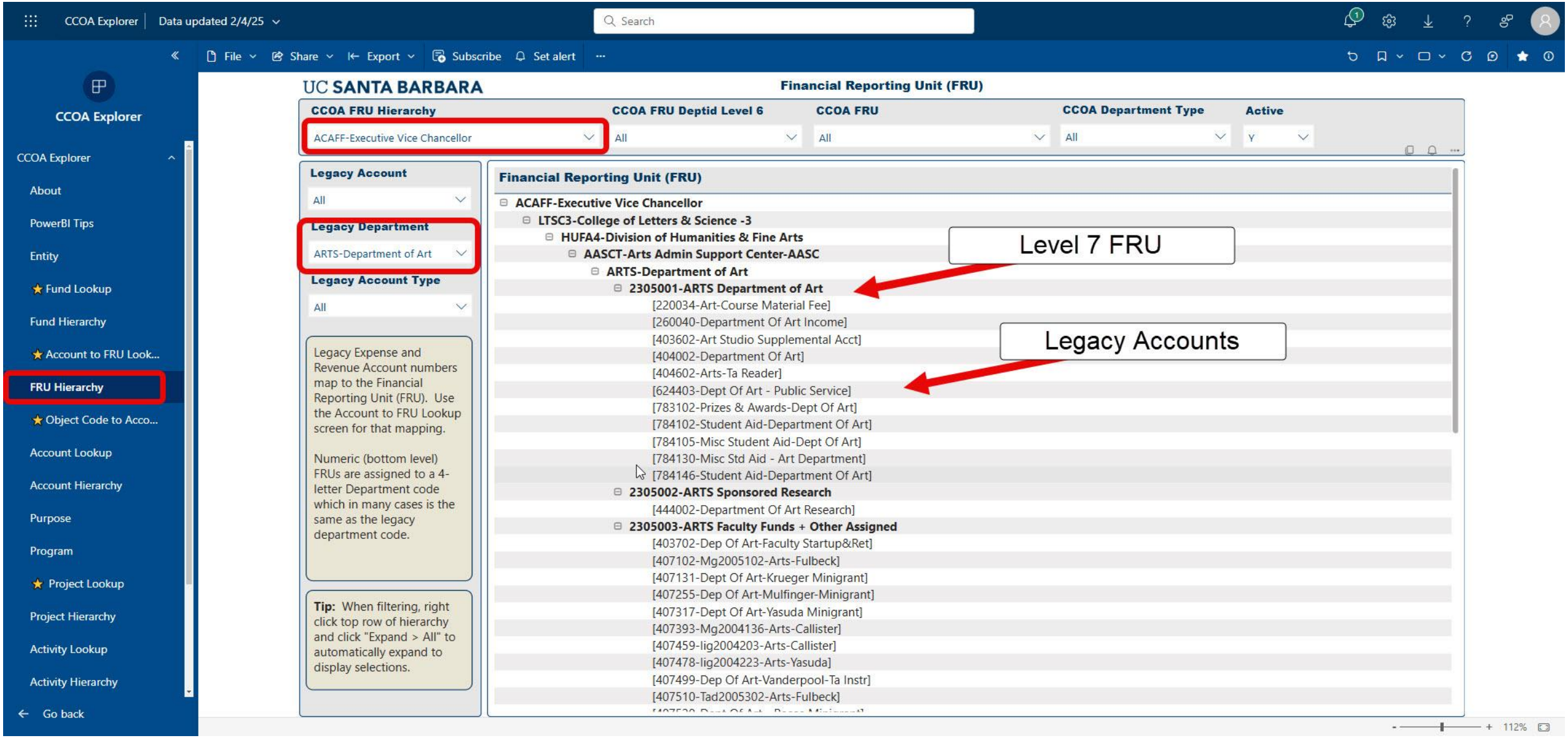
CCOA Explorer Tool - Power BI Report



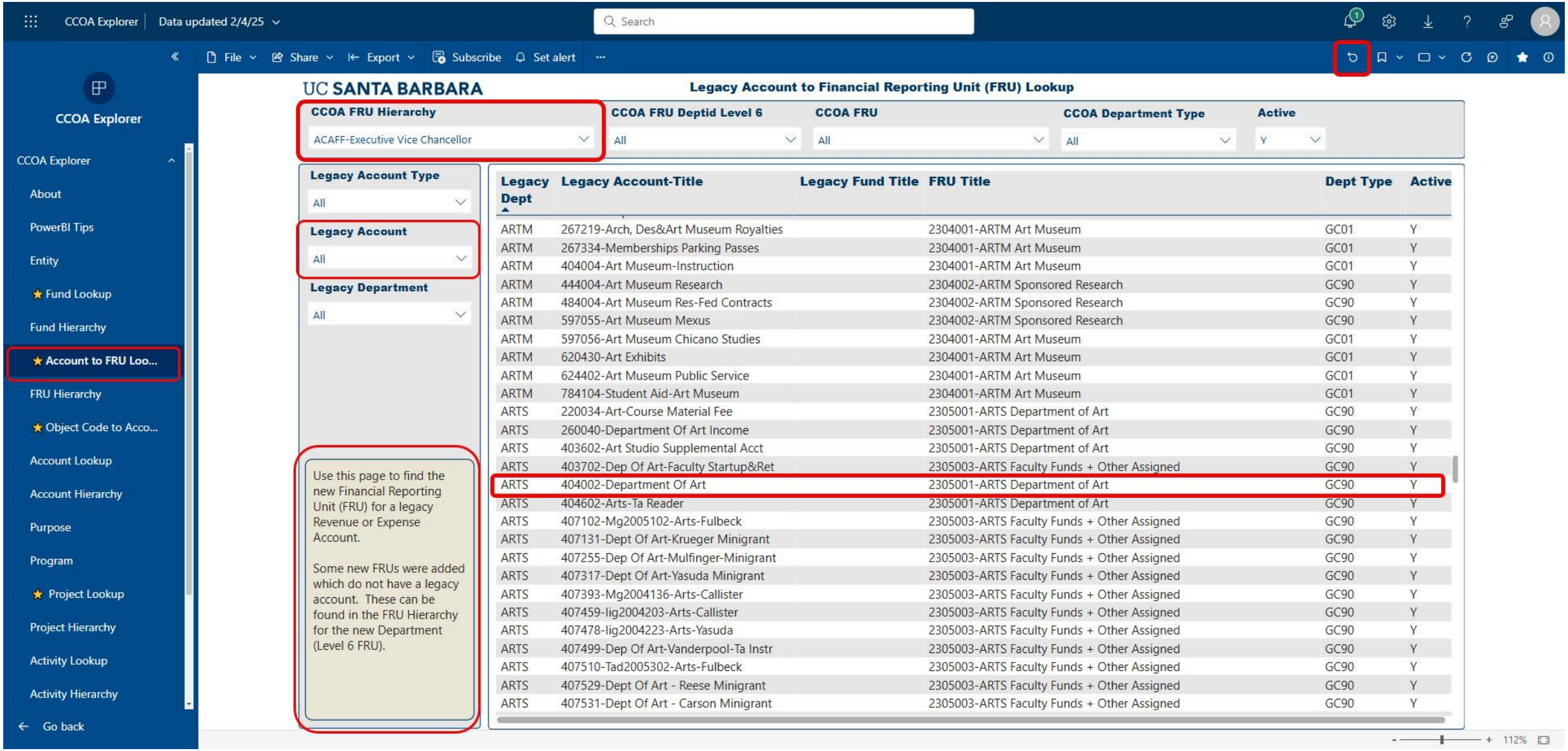
CCOA Explorer Tool - Home Page



CCOA Explorer Tool - FRU Hierarchy



CCOA Explorer Tool - Account to FRU Lookup



Legacy Dept	Legacy Account-Title	Legacy Fund Title	FRU Title	Dept Type	Active
ARTM	267219-Arch, Des&Art Museum Royalties		2304001-ARTM Art Museum	GC01	Y
ARTM	267334-Memberships Parking Passes		2304001-ARTM Art Museum	GC01	Y
ARTM	404004-Art Museum-Instruction		2304001-ARTM Art Museum	GC01	Y
ARTM	444004-Art Museum Research		2304002-ARTM Sponsored Research	GC90	Y
ARTM	484004-Art Museum Res-Fed Contracts		2304002-ARTM Sponsored Research	GC90	Y
ARTM	597055-Art Museum Mexus		2304002-ARTM Sponsored Research	GC90	Y
ARTM	597056-Art Museum Chicano Studies		2304001-ARTM Art Museum	GC01	Y
ARTM	620430-Art Exhibits		2304001-ARTM Art Museum	GC01	Y
ARTM	624402-Art Museum Public Service		2304001-ARTM Art Museum	GC01	Y
ARTM	784104-Student Aid-Art Museum		2304001-ARTM Art Museum	GC01	Y
ARTS	220034-Art-Course Material Fee		2305001-ARTS Department of Art	GC90	Y
ARTS	260040-Department Of Art Income		2305001-ARTS Department of Art	GC90	Y
ARTS	403602-Art Studio Supplemental Acct		2305001-ARTS Department of Art	GC90	Y
ARTS	403702-Dep Of Art-Faculty Startup&Ret		2305003-ARTS Faculty Funds + Other Assigned	GC90	Y
ARTS	404002-Department Of Art		2305001-ARTS Department of Art	GC90	Y
ARTS	404602-Arts-Ta Reader		2305001-ARTS Department of Art	GC90	Y
ARTS	407102-Mg2005102-Arts-Fulbeck		2305003-ARTS Faculty Funds + Other Assigned	GC90	Y
ARTS	407131-Dept Of Art-Krueger Minigrant		2305003-ARTS Faculty Funds + Other Assigned	GC90	Y
ARTS	407255-Dep Of Art-Mulfinger-Minigrant		2305003-ARTS Faculty Funds + Other Assigned	GC90	Y
ARTS	407317-Dept Of Art-Yasuda Minigrant		2305003-ARTS Faculty Funds + Other Assigned	GC90	Y
ARTS	407393-Mg2004136-Arts-Callister		2305003-ARTS Faculty Funds + Other Assigned	GC90	Y
ARTS	407459-lig2004203-Arts-Callister		2305003-ARTS Faculty Funds + Other Assigned	GC90	Y
ARTS	407478-lig2004223-Arts-Yasuda		2305003-ARTS Faculty Funds + Other Assigned	GC90	Y
ARTS	407499-Dep Of Art-Vanderpool-Ta Instr		2305003-ARTS Faculty Funds + Other Assigned	GC90	Y
ARTS	407510-Tad2005302-Arts-Fulbeck		2305003-ARTS Faculty Funds + Other Assigned	GC90	Y
ARTS	407529-Dept Of Art - Reese Minigrant		2305003-ARTS Faculty Funds + Other Assigned	GC90	Y
ARTS	407531-Dept Of Art - Carson Minigrant		2305003-ARTS Faculty Funds + Other Assigned	GC90	Y

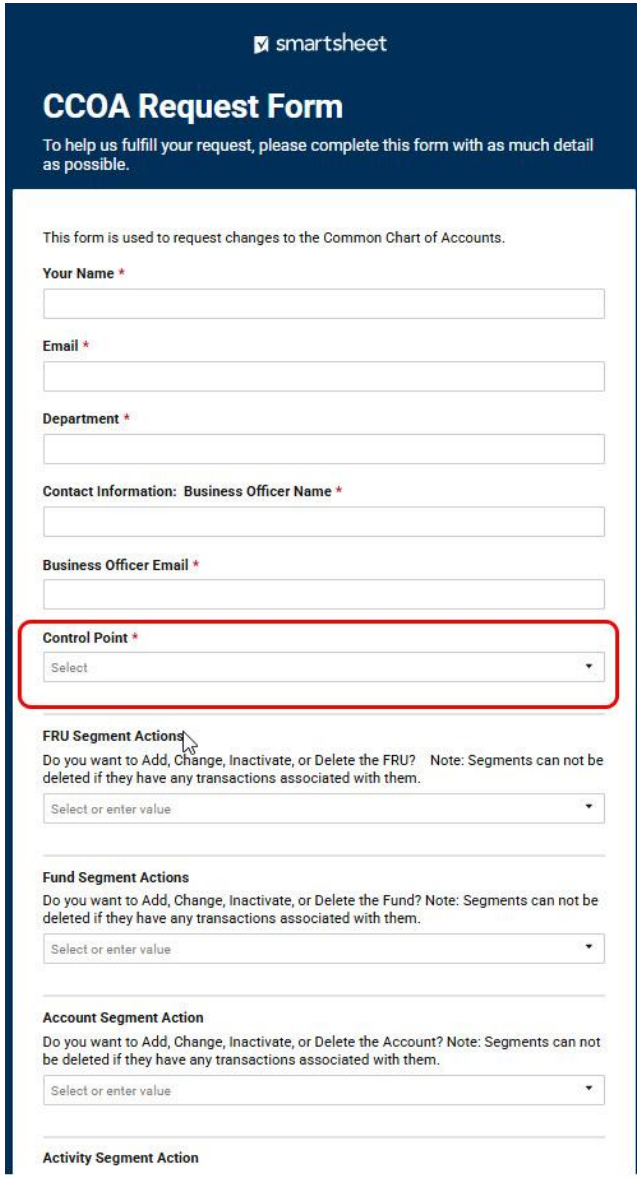
CCOA Request Form

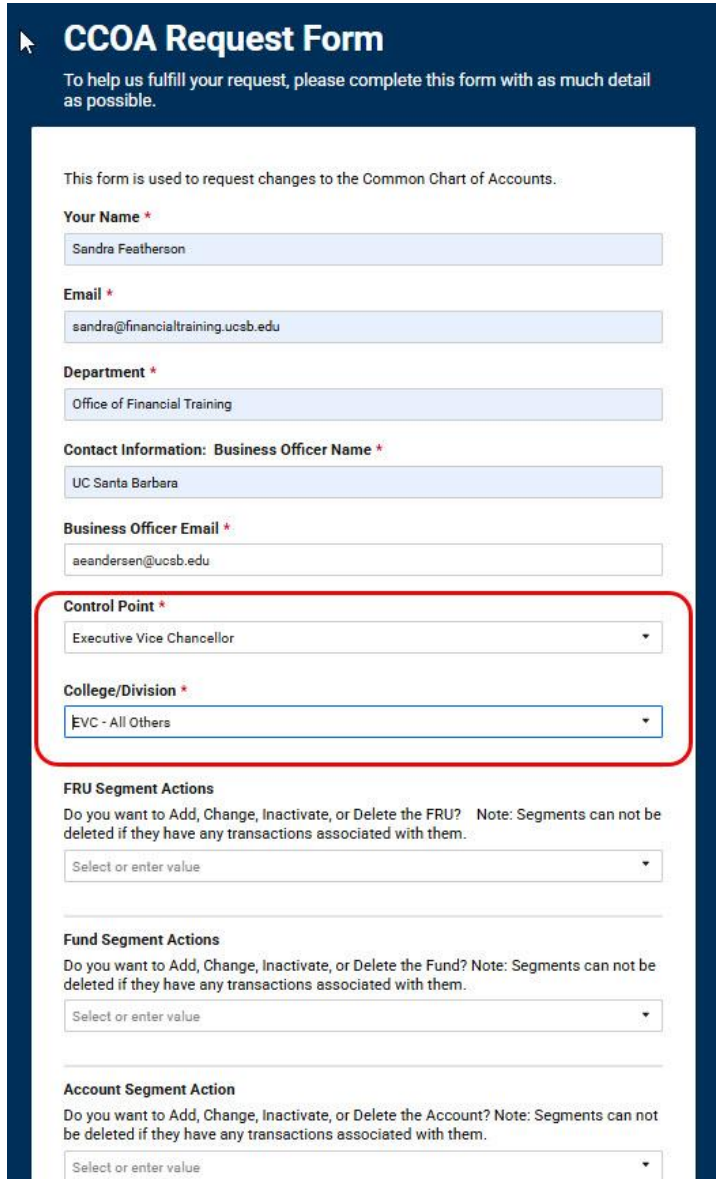
The Request Form can be used if a department wants to:

- Add a FRU, Fund, Account, or Activity
- Change a FRU
- Inactivate a FRU

*Note, if a current/legacy account has activity within the last 2 years, it needs to be mapped to a FRU.

CCOA Request Form





CCOA Request Form

Instructions and the Form will be on the FMM CCOA Page:

https://financemanagement.ucsb.edu/resources/CCOA

Additional Resources

- Previous CCOA Presentations
  - Town Hall (August 2022)
  - Town Hall (February 2024)
- FMM Program Website: financemanagement.ucsb.edu
  - Common Chart of Accounts
- Office Hours
- Chart of Accounts Template (coming soon!)

Questions: ga@bfs.ucsb.edu

Next Steps

Next Steps

- Spent time with the Common Chart of Accounts - Now - Don't Wait!
- Practice translating from the legacy chart string to the new CCOA
- Use the Template to help your department staff
- Attend Office Hours for Questions

Q&A

Questions?

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