

UC San Diego Chart of Accounts User Guide

Effective: 7/1/2020

UC San Diego's new Chart of Accounts (COA) structure extends the elements of the UC Common Chart of Accounts (CCoA). The UC San Diego COA consists of twelve segments. Each segment contains values of a defined length and all segments are required for transactions performed in Oracle Financials Cloud (OFC), even when segments have zero values- e.g., InterEntity, Future 1 & 2 *must* have zero values. The Chart of Accounts User Guide serves as a reference document for users inputting financial transactions into Oracle Financials Cloud (OFC) to select the correct accounting string for their transactions. The nine *major* COA segments used in OFC are detailed below.

Entity

This segment identifies the major UC San Diego operational units. The entities at posting level represent either each Vice Chancellor's area or major units.

OFC_ENTITY	OFC_ENTITY_TITLE
16110	Academic Affairs
16120	Marine Science
16130	Health Science
16143	Health Physician Group
16144	Population Health Svc Orgn (PHSO)
16150	Chief Financial Officer
16160	Student Affairs
16170	Resource Management and Planning
16180	Research Affairs
16191	Academic Senate
16192	Office of the President
16193	Advancement
16194	Equity Diversity Inclusion
16195	Chancellor
16196	Campus Organizations
16198	Sanford Consortium
99941	Medical Center UCOP Elimination Entries
16242	CEO of Medical Center
16499	UCSD UCOP Current (ALPHA ledger ALPHA funds)
16597	UCSD Foundation
99941	Medical Center UCOP Elimination Entries

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16597	UCSD Foundation

Fund

COA fund structure focuses on external fund restriction for audited financial statement presentation. There are 5 fund categories with detailed values under each. The category descriptions are:

Unrestricted	All other funds not defined below which may be used for general operations of the University.
Restricted Expendable	These assets may be fully expended but only for specific purposes identified by the donor or external entity providing the funds
Restricted Nonexpendable	Endowment and similar type funds in which donors or other third parties have stipulated, as a condition of the gift, that the principal be maintained inviolate and in perpetuity, and invested for the purpose of producing present and future income, which may either be expended or added to principal.
Net Investment in Capital Assets (NICA)	These represent the university's net investment in campus facilities, equipment and infrastructure, net of outstanding debt obligations related to these capital assets.
Agency Funds	These are funds held at the university on behalf of another entity for which UCSD has custodial responsibility. They are not used for university operations and show the movement of assets and liabilities.

Gift and Endowment funds are alpha-numeric to allow for a large number of posting level funds, but other funds are all numeric.

Financial Unit

Financial Unit (FinUnit) represents a unit with an ongoing business objective, with a responsible individual with fiscal authority over budget and costs, an identifiable group of employees, and generally physical space. Every FinUnit must submit its own budget. FinUnit will also be used for approvals, routing, and authorizations. The first two digits of the Financial Unit correlate to the last two digits of the Entity code.

Financial Unit Level 1 Title	First 2 Digits
Academic Affairs	10
Marine Science	20
Health Science	30
Medical Center UCOP Elimination Entries	41
CEO of Medical Center	42
Health Physician Group	43
Population Health Svc Orgn	44
Chief Financial Officer	50
Student Affairs	60
Resource Management and Planning	70
Research Affairs	80
Academic Senate	91
Office of the President	92
Advancement	93
Equity Diversity Inclusion	94
Chancellor	95
UC San Diego	96
Foundation	97
Sanford Consortium	98
UCSD UCOP ALPHA Funds	99

Account

This segment categorizes the nature of the transaction being recording. This is either revenue-producing, an expenditure, an asset that is owned or a liability that is owed. The categories include assets, liabilities, equity, revenues, expenses and internal transfers.

Assets	1xxxxx
Liabilities	2xxxxx
Fund Balance/Net Position/Equity	3xxxxx
External Revenues	4xxxxx
External Expenses	5xxxxx
Revenue and Expense Internal Transfers	7xxxxx
UCOP Revenue Allocations	74xxxx

UCOP Expense Allocations	75xxxx
EMF Subcontracts - Between Campuses	72xxxx
Recharges between Campuses	78xxxx
Internal Recharges	77xxxx
Med Center/Campus Transfers	73xxxx
Other Changes in Net Position	8xxxxx

Function

This segment tracks the NACUBO-defined functional expense classification. All expense transactions require an appropriate function. If account is not an expense, the function should be 000.

OFC Value	Title	Description
400	Instruction	<p>Instruction includes expenditures for most activities that are part of UC's instruction program including</p> <ul style="list-style-type: none"> • academic, occupational and vocation instruction (credit or noncredit courses) • departmental research and public services that are not separately budgeted • expenditures for department chairpersons who are also instructors <p><i>Note: This <u>excludes</u> the following (1) administrative activities of the office of academic deans (falls under academic support) (2) Summer Session Instruction (falls under Summer Session - Function 41) (3) University Extension Instruction (falls under University Extension - Function 61)</i></p>
410	Summer Session	<p>Summer Session includes unique instructional and administrative activities in operation during a summer session, interim session, or other period not associated with an institutions' academic term and which are incurred solely a result of conducting a special session (e.g. faculty salaries)</p>
420	Teaching Hospitals	<p>Teaching Hospitals includes expenditures associated with patient care operations of a hospital including nursing and other professional services, general services, administrative services, fiscal services, and charges for physical plant operations and institutional support.</p>

440	Research	<p>Research includes expenditures for the following:</p> <ul style="list-style-type: none"> • All activities specifically organized to produce research outcomes (i.e. institutes, research centers, and individual and/or project research, whether commissioned by an agency external to UC or budgeted separately by an organizational unit within the institution) • Expenditures for departmental research that are separately or specifically budgeted for research
600	Libraries	<p>Libraries includes expenditures for all activities that directly support the operation of a catalogued or otherwise classified collection of published materials. This includes acquisition, preservation, display and maintenance of collections.</p>
610	University Extension	<p>University Extension includes expenditures for activities (both credit and noncredit) that are conducted to provide instruction to the members of the community or other groups external to the institution.</p>
620	Public Service	<p>Public Service includes expenditures for activities established primarily to provide non-instructional services beneficial to individuals and groups associated with particular sectors of the community outside the institution, such as community service programs (excluding instruction activities) cooperative extension services, conferences, institutes, general advisory services, reference bureaus, radio and television, consulting, and similar non-instructional services.</p>
640	Operations & Maintenance of Plant	<p>Operations and Maintenance of Plant includes</p> <ul style="list-style-type: none"> • all expenditures of current operating funds for operation and maintenance of physical plant, net of amounts charged to auxiliary enterprises, hospitals and independent operations • expenditures for operations established to provide services and maintenance related to grounds and facilities • utilities, fire protection etc.
680	Student Services	<p>Student Services includes expenditures for the admissions and registrar's offices and for activities whose primary purpose is to contribute to a student's emotional and physical well-being and intellectual, cultural and social development outside the context of a formal instruction program.</p>

720	Institutional Support	Institutional Support includes expenditures for central executive level activities; fiscal operations; administrative data processing; space management; employee personnel and records; logistical activities; faculty and staff support services that are not operated by an auxiliary enterprise and activities involving community and alumni relations
760	Auxiliary Enterprises	Auxiliary Enterprises includes expenditures that exist to furnish goods or services to students, faculty, or staff and are managed essentially as self-supporting activities. This category also includes all expenditures relating to the operation of auxiliary enterprises, including expenditures for operation and maintenance of plant and institutional support
780	Scholarships and Fellowships/Student Financial Aid	Student Financial Aid includes expenditures for: <ul style="list-style-type: none"> •Scholarships and fellowships financed from either restricted or unrestricted funds, given as an outright grant to student selected by UC • Trainee stipends, prizes and awards (except trainee stipends awarded to individuals who are not enrolled in formal coursework, which are charged to instruction) •Research; or public service grants and •aid to students in the form of tuition or fee remission
790	Department of Energy laboratories	Department of Energy laboratories includes expenditures associated with federally funded Department of Energy research laboratories at Berkeley, Livermore, and Los Alamos
800	Provisions for Allocation	Provisions for Allocation category includes funds held for subsequent allocation to campus departments or programs including <ul style="list-style-type: none"> •merit increases and promotions, range adjustments, staff reclassifications, etc. •Unallocated funds such as undistributed endowment income, unallocated student fees, and scholarship funds •assigned campus budgetary savings target

Program

The Program segment is used to record revenue and expense transactions associated with a formalized set of on-going activities that are system-wide or cross-campus/location. The program posting values are assigned by UCOP.

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Activity

This segment is used for merchant accounts and internal loan tracking. First two characters of the activity posting values are alpha, indicating the types of the codes.

Credit Card Clearing Merchant Account	CCxxxx
Internal Loan	ILxxxx

Location

This segment is to classify transactions by physical location or capitalizable assets.

Leading letter of OFC Location number	Description
C	Building in Tririga
G	General Improvement
F	Infrastructure
B	Library
L	Leasehold
A	Intangible
P	Prorated
R	Real Estate
S	Software
V	Ship/Vessel
T	Modular office/trailer/portable
N	User defined

Implementation of the Chart of Accounts (COA) in the Oracle General Ledger

Sample Chartstring

Entity/Fund/Financial Unit/Account/Funct/Program/Location/Project/Activity/InterEntity/Future 1/Future 2

CFO/Campus Core Funds/BFS General Accounting/Office Supplies/
Institutional Support/Default/Default/Default/Default/Default/Default/Default

16150.13992.5000043.522201.720.000.000000.0000000.000000.000000.000000.000000

Cross Validation Rules (CVRs)

Cross validation rules are built in OFC to prevent certain invalid combinations of chart strings to be used. The intention of CVRs is to simplify the selection of strings while also preventing accidental errors in selecting incompatible strings between segments.

If you enter a chart of accounts string into the system that violates one of the cross validation rules, you will get an error message. An example of the CVRs is that Entity must be used with their respective Financial Units.

Mapping Documents

All of the active IFIS indexes, funds, orgs, accounts, programs and locations have been mapped to new values in Oracle Financial Cloud. The most recent mapping documents have been loaded and are available for Campus users to view COA crosswalks between the two financial systems using the [Mapped Index Lookup Tool](#) (Cognos reports).

In Summary

The new Chart of Accounts:

- Has more segments: Entity, Fund, Financial Unit, Account, Function, Program, Location, Project, Activity, InterEntity, Future 1, and Future 2
- Has fewer values for each segment, with clear definitions for what each segment means and strict scrutiny for adding new values
- No more indexes and no faux departments, including 'cost center' orgs for recharge operations

POETAF

In addition to the Chart of Accounts structure, POETAF information is required for Projects in the Oracle Project Portfolio Management (PPM) module.

- POETAF is shorthand for the key fields in the Miscellaneous Cost Import file, which is used to send transactions to PPM.
- It represents a specific instance of an expense.
- POETAF is **not** "a Chartstring for a project"
- Sponsored Research Projects (and only these projects) have awards and funding sources associated with their projects- i.e., **AF** is only for Sponsored Research projects

Name	Description	Required for:
P roject Number	The unique number that describes a project. These identical values will also appear in the COA in the Project segment.	All transactions in PPM
Expenditure O rganization	<p>Organization generating the expense transactions. This is often not the same as the Project-Owning Organization.</p> <p>The values in this segment come from the Organization table in OFC (which is populated with the names, not numbers, of the Financial Units).</p>	All transactions in PPM
E xpenditure Type	The specific type of expense being incurred. The expenditure type will be used to derive the Account segment value in the COA, but expenditure types are more granular. One account may be represented by many different expenditure types.	All transactions in PPM
T ask Number	The number that represents the project task incurring the expense.	All transactions in PPM
A ward number	The award to be used for this transaction. It matched the KR award number.	Transactions against projects that have awards
F unding Source	Name of the sponsor in KR for the external funding source. This is NOT the same as the Fund in the CCOA. This is the name of the sponsor name in KR.	Transactions against projects that have awards