Overview

This guide outlines the Chart of Account (COA) and the steps to necessary to use the COA when transacting within Oracle Financials, Oracle Budget, or other related boundary systems.

Exploring the Chart of Accounts

- Creates a common language to record all financial transactions in the General Ledger (GL).
- Complies with UCOP COA requirements
- Each segment in the COA has a distinct definition and purpose
- When segments are combined, the full chart string presents a complete picture of each financial transaction

Chart of Accounts (COA)								
Entity	Fund	Activity	Account	Functn	Program	Project	Flex1	Flex2

Entity – identifies a major operational unit within the University of California System.

- Activities that start with A0xxxx are associated with Entity 1511
- Activities that start with A4xxxx are associated with Entity 1531
- Activities that start with A5xxxx are associated with Entity 1541
- Entity 1512 will only be used for reporting related to Public Private Partnerships (P3)

Fund – identifies the source of funding and is used to track spending restrictions and designations
Activity – represents the academic unit or operating unit responsible for resources and related financial transactions
Account – Classifies the nature of the transaction – e.g. asset, liability, expense, revenue, fund balance

- Assets = 1xxxxx
- Liabilities = 2xxxxx
- Net Position = 3xxxxxx
- Revenue = 4xxxxx
- Expenses = 5xxxxx
- Transfers = 7xxxxx (intra- and inter-campus)

Functn – classifies the purpose of the transaction for internal, external or federal reports (balance sheet and revenue transactions = 00)
Program – represents system-wide or cross-campus formal programs and was established by UCOP
Project – represents a "body of work" that often has a start and end date that spans across fiscal years
Flex1 – is reserved for Categories to assist in financial management at the department level in UCR. This field is not available for Web Recharge.
Flex2 – is reserved for Faculty identifier to track non-C&G expenses/revenue at the department level AND for future combined faculty portfolio of C&G and non-C&G resources. Will be available to track faculty and graduate student funding and manage Capital Project tasks. This field is not available for Web Recharge.

COA in Action

Non-Sponsored (General Funds)

Any transaction for use on activities not externally sponsored
(funds from tuition, auxiliaries, state funds)

Chart of Accounts (COA)

Entity	Fund	Activity	Account	Functn	Program	Project	Flex1*	Flex2*

*Flex1 and Flex2 are used for reporting purposes, they add the ability to report at a more granular level

Sponsored Contracts & Grants

Project Portfolio Management (PPM) is a subledger used to manage and support the complexity of sponsored Contracts & Grants and Capital Programs. Data in PPM is displayed using a specialized version of the COA called the **POETAF**. Project related data will also be available in the General Ledger at a summarize COA level. Most boundary systems (e.g., UCPath, Banner, Concur, etc.) will use the GL COA chart strings and data will be mapped to the PPM POETAF. However, native Oracle applications like Procurement will require the use of the POETAF chart string; this approach can help streamline data entry.

Project – represents a "body of work" that often has a start and end date that spans across fiscal years
Expenditure Organization – represents the academic unit or operating unit responsible for the transaction
Expenditure Type – Classifies nature of transaction – e.g., asset liability, expense, revenue, fund balance
Task – identifies the activities used to break down a PPM project further
Award – umbrella record containing overall financial and demographic information
Funding Source – identifies the external sponsor or UCR's internal funding source

PPM Subledger – POETAF Chartstring

Project	Expenditure Organization*	Expenditure Type	Task*	Award*	Funding Source*

*These fields (Expenditure Organization, Task, Award, and Funding Source) will auto-populate based on the project selected

Transitioning Valid FAU Combinations to Valid COA Combinations

These are specific examples of transitioning an FAU combination into a COA combination and the purpose for its use both for expenditures and revenue.

Expenditures:

Used to track Library Materials, specifically media for water resources:

VAILD FAU COMBINATIONS		VALID COA COMBINATIONS	
		Entity	1511
		Fund	13458
		Activity	A01140
Account	803250	Account	560400
Activity	A01140	Functn	60
Fund	13458	Program	000
Function	60	Project	0000000000
Cost Center		Flex1	D01090ALME
Project Code	ALME	Flex2	00000000

Used to track printing/poster expenses for special collections exhibits:

		Entity	1511
		Fund	47794
		Activity	A01140
Account	750180	Account	544330
Activity	A01140	Functn	60
Fund	47794	Program	000
Function	60	Project	0000000000
Cost Center		Flex1	D01090A710
Project Code	AL710	Flex2	00000000

Used to track official business travel expenses:

		Entity	1511
		Fund	54512
		Activity	A01165
Account	710110	Account	540100
Activity	A01165	Functn	60
Fund	54512	Program	000
Function	60	Project	0000000000
Cost Center		Flex1	D01090A011
Project Code	AL011	Flex2	00000000

Revenue:

Used to record book replacement fines and fees via ALMA/Cashnet:

		Entity	1511
		Fund	66143
		Activity	A01169
Account	R66100	Account	440000
Activity	A01169	Functn	00
Fund	66143	Program	000
Function	20	Project	0000000000
Cost Center		Flex1	D01090ABKR
Project Code	ALBCR	Flex2	00000000

Used to record vending machine income from Rivera and Orbach Libraries:

		Entity	1511
		Fund	66030
		Activity	A01536
Account	R66000	Account	468000
Activity	A01536	Functn	00
Fund	66030	Program	000
Function	20	Project	0000000000
Cost Center		Flex1	D01090ALVM
Project Code	ALVM	Flex2	00000000

Used to record revenue from Library Plotter Large items printing recharges:

		Entity	1511
		Fund	66030
		Activity	A01165
Account	R99999	Account	775000
Activity	A01165	Functn	00
Fund	66030	Program	000
Function	72	Project	0000000000
Cost Center		Flex1	D01090AFPP
Project Code	ALLFP	Flex2	00000000

Transitioning Valid FAU Combinations to Valid COA Combinations for C&G Funds

These are specific Contract & Grant (C&G) examples of transitioning an FAU combination into a COA combination and the purpose for its use both for expenditures and revenue.