Segment Design & Definitions

CHART OF ACCOUNTS

The Chart of Accounts (CoA) creates a common language to record all financial transactions in the General Ledger (GL), laying the foundation for the new Aggie Enterprise system, supported by Oracle Cloud Financials. Each segment in the CoA has a distinct definition and purpose. When these segments are combined, the full chart string presents a complete picture of each financial transaction.

TRANSACTIONAL SEGMENTS

CHARACTERS

4 Numeric

Entity: The Entity segment identifies a major organizational unit within the UC system. The Entity is responsible for all of the financial activities and results of all Financial Departments, Programs and Activities within the Entity's hierarchy. The Entity segment requires entry of a valid value for each transaction.

5 Alpha - Numeric

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

7 Alpha - Numeric

Financial Department: The Financial Department segment represents an academic or operating unit identified with an ongoing business objective, aligned with the UC Davis organization structure. The Financial Department segment requires entry of a valid value for each transaction.

6 Numeric

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

2 Numeric

Purpose: The Purpose segment is the functional classification of expenses for financial statements and other functional reporting, or for classifying revenues reflecting the mission of the university. Purpose supports federal and other external reporting requirements. The Purpose segment requires entry of a valid value for all *expense* transactions. When a Purpose value is not entered, Oracle will generate a default value.

3 Alpha - Numeric

Program: The Program segment records revenue and expense transactions associated with a formal, ongoing system-wide or cross-campus/location academic or administrative activity that demonstrates UC Davis' mission of teaching, research, public service and patient care. The Program segment requires entry of a valid value for transactions associated with UCOP and UC Davis sanctioned programs. When a Program value is not entered, Oracle will generate a default value.

10 Numeric

Project: The Project segment tracks financial activity for a 'body of work' that often has a start and an end date that spans across fiscal years. The Project segment is optional**. When a Project value is not entered, Oracle will generate a default value.
** *Transactions related to a contract, grant, capital, faculty project or other PPM designated project will require processing in the PPM module, which will populate a project segment value.*

6 Numeric

Activity: The Activity segment will track significant transactions which are recurring and take place at a point in time. The Activity segment is optional. When an Activity value is not entered, Oracle will generate a default value.

SYSTEM-GENERATED SEGMENTS

4 Numeric

Inter-Entity: Used by the Oracle system to facilitate balancing between entities (ex: transactions between UC Davis Campus and Health). Oracle will generate a default value.

6 Numeric

Future 1 & Future 2: Reserved for future use by UCOP. 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.
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Aggie Enterprise