

**Purpose:** Disabling an account in Oracle blocks future postings to the account and is necessary to ensure that spending discontinues once an account segment has been identified as no longer useful. This step-by-step closing procedures intent is to assist department personal in the process of preparing an account to be disabled. Also identified are the responsibilities and contributions of the various departments needed to complete this process.

CFS considers account closures a priority and will process completed paperwork as quickly as possible. For questions concerning or for assistance with this process contact Central Financial Services at 503-494-8293.

**Process Outlined by Responsibility:**

- I. Department Responsibility
- II. Person Maintaining Chart of Accounts - Initial Responsibility
- III. Accounting Manager or Other Designee
- IV. Person Maintaining Chart of Accounts - Final Responsibility

**I. Department**

It is necessary for all uses of an account segment to cease prior to disabling and for the balance in the account to be at zero. Please review the following list of tasks carefully. The Oracle G/L Chart of Account Disabling & Enable Checklist under the supplemental section at

[http://www.ohsu.edu/xd/about/services/financial-services/forms/forms-policies.cfm#CP\\_JUMP\\_122728](http://www.ohsu.edu/xd/about/services/financial-services/forms/forms-policies.cfm#CP_JUMP_122728) can be used as a quick reference for this procedure.

**Below applies to fund and/or org disables only:**

- A. Human Resources (org disables only) - If applicable, complete and submit to Human Resources a Major Organization Change Form PA, found at <http://ozone.ohsu.edu/hr/docs/majororgchange.pdf>. This form is necessary to remove all employees from the org being disabled. Contact HR Records Supervisor at 4-6471 for assistance.
- B. Payroll – All changes to payroll expense allocation are to be made via Labor Distribution, see instruction at [http://www.ohsu.edu/xd/about/services/financial-services/forms/forms-policies.cfm#CP\\_JUMP\\_122732](http://www.ohsu.edu/xd/about/services/financial-services/forms/forms-policies.cfm#CP_JUMP_122732). Run a HRDW report to identify all current employees with the account targeted for disable as a source of funding. For those departments without Labor Distribution access, please contact the LD Accountant at 8-0872 for assistance with changes.
- C. Budget and OCA Expenses (applies to **University orgs** only)– All budgeted funds and OCA (Overhead Cost Allocation) expenses should be moved from account segment prior to disable. Contact the appropriate Budget Analyst to coordinate the assignment of a replacement OCA org, *information required on Enable & Disable form*. A listing of University analyst assignments can be found on the Financial Analysis and Budgets web page at [http://www.ohsu.edu/xd/about/services/financial-services/forms/forms-policies.cfm#CP\\_JUMP\\_122694](http://www.ohsu.edu/xd/about/services/financial-services/forms/forms-policies.cfm#CP_JUMP_122694) in the “Departmental Contact by Analyst” worksheet or call 4-4422 for assistance. For a listing of Hospital analysts go to

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[http://ozone.ohsu.edu/ozone/healthsystem/hospitalfinancialservices/fpa/upload/HFS\\_ORG\\_Chart\\_Budget\\_Contacts.pdf](http://ozone.ohsu.edu/ozone/healthsystem/hospitalfinancialservices/fpa/upload/HFS_ORG_Chart_Budget_Contacts.pdf) or call 4-8548 for assistance concerning.

- D. Purchase Orders - All outstanding purchase orders must be complete; quantities received, purchase orders closed, invoiced and paid. The Open PO by Cost Center report can assist in open purchase order identification. Contact your Buyer in the Purchasing or Contracts departments to resolve any outstanding issues and to transfer any standing purchase order if necessary, see [http://pdxlogappsrvr/logistics/purchasing/Who\\_Is\\_My\\_Buyer.html](http://pdxlogappsrvr/logistics/purchasing/Who_Is_My_Buyer.html) for Buyer listing. Communicate newly established purchase order numbers to the supplier so billing will not continue to reference an obsolete purchase order number.
- E. Invoices - All invoice holds are to be resolved; either paid or canceled prior to account closure. For information about running the Invoices on Hold report and resolving invoice holds, go to <http://ozone.ohsu.edu/finance/AP/PIO/index.htm>
- F. Patient Revenue – Hospital orgs that generate patient revenue must have a replacement org identified to re-link all CDM departments too. The org indicated for actual transfer will be used for this purpose. Corrections to patient accounts are common after a department has been closed and may continue for quite a few months after the org disable date. CDM departments are considered inactive when there has been no activity in the department for 1 year.
- G. Fiscal authority – All users who have the org scheduled for disable included as part of their fiscal authority will have to have their fiscal authority updated to have the disabled org removed. Go to [http://www.ohsu.edu/xd/about/services/financial-services/forms/forms-policies.cfm#CP\\_JUMP\\_122729](http://www.ohsu.edu/xd/about/services/financial-services/forms/forms-policies.cfm#CP_JUMP_122729) for the required forms and instructions.
- H. Remaining Actual Amounts - If actual balances remain in either the fund or the org, a journal entry transferring any remaining monies into a designated appropriate account must be prepared and submitted. Transfer object code (4894) may be used to move actuals when disabling a university segment. If you would like CFS to create the journal, please include the account to transfer the balance to on the G/L Account Segment Enable & Disable Form. Hospital org segment actuals must be moved on an object code basis and cannot be done using a transfer object code. Contact CFS at 4-1197 with questions concerning transferring of University balances or HFS at 4-4761 with questions concerning Hospital balances. See CFS Finance and Accounting website at [http://www.ohsu.edu/xd/about/services/financial-services/forms/forms-policies.cfm#CP\\_JUMP\\_122728](http://www.ohsu.edu/xd/about/services/financial-services/forms/forms-policies.cfm#CP_JUMP_122728) (Journal Entry/IBS FOMOPPL & POETA Adjustments) for Journal Entry form and procedures.

**Below applies to fund, org, & alias disables only:**

- I. IBS & Service Centers – All Service Centers charging to the account segment monthly or in any other capacity, must be notified of pending disable and be provided with new charge account or alias. Service Centers include, but are not limited to: Telecom, Corporate Express, Copy Center, Travel, Central Mail Services, and purchasing cards. See Service Center listing at [http://www.ohsu.edu/xd/about/services/financial-services/forms/forms-policies.cfm#CP\\_JUMP\\_122731](http://www.ohsu.edu/xd/about/services/financial-services/forms/forms-policies.cfm#CP_JUMP_122731) for contact information. It is highly advisable to communicate with all employees within the department as to the discontinued use of the account segment for IBS/Service Center charges and to provide new aliases for employee use. This will help to avoid any unwanted charges from being made to the account during the disable process.

**Below applies all account segment disables:**

- J. G/L Account Segment Enable & Disable Form - Complete the disabling request form. Obtain all necessary approvals from Fiscal Managers and attach any useful documentation as to the reason for the account closure to the disabling request form. This form can be found on the CFS webpage at [http://www.ohsu.edu/xd/about/services/financial-services/forms/forms-policies.cfm#CP\\_JUMP\\_122728](http://www.ohsu.edu/xd/about/services/financial-services/forms/forms-policies.cfm#CP_JUMP_122728) Note: Any org closures with OCA allocations will require an alternate org to be listed on the disabling request form.
- K. Submit Form – G/L Account Segment Enable & Disable Form must be submitted to the correct department depending on the segment type being disabled. See **note** below to determine the proper department in which to submit forms. Note, to send via e-mail, download the above form to your computer, complete, and attach to the e-mail. Include necessary approval (also in e-mail form) as another attachment.

**\*\*NOTE:**

- **Central Financial Services** approves the disable of:
  - Funds from 0131 to 5599 and 5700-5999
  - All orgs not included in the 30000 to 39999 range
  - All alias numbers containing university account segment.
  - All program, provider, and location code segments
  - All object codes and mission codesDisabling segment type above, send form to:
  - Email box, GL Account Enable-Disables, [glacct@ohsu.edu](mailto:glacct@ohsu.edu)
  - Fax 503-494-8180
  - Via campus mail, attn: GL Account Enable Disables (JE Desk), mail code AD 201
- **Hospital Financial Services** (4-4761) approves the disable of:
  - Orgs within the 30000 to 39999 range only
  - All alias numbers containing hospital account segmentsDisabling segment type above, send form to:
  - Email to [hospacct@ohsu.edu](mailto:hospacct@ohsu.edu)
  - Via campus mail to mail code FS, attn: Account Specialist
- Please contact the Foundation (503 228-1730) directly for proper procedure concerning the disable of these accounts.

**II. Central Financial Services–Chart of Account Maintenance Personnel & Account Manager**

The following section describes the responsibilities and tasks to be performed by Central Financial Services and Hospital Financial Services personnel concerning the processing of account segment disable requests.

- A. Designated GL account maintenance personnel reviews Disabling Form and all accompanying documentation received from requesting department – Step I above. Contact department if request is unusual or additional information is required to process. If request is unusual or there is a concern about the account disable, consult with Account Manager immediately.
- B. Concerning fund and org disables

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1. Report analysis for funds only
    - i. Op Status – Other Fund Report. Confirm zero fund balance and no active labor exists in the fund. Run report as of that day and for the current month of the reporting cycle.
    - ii. Budget Funds Available Analysis (for the period Project-to-Date,). This report displays the balance sheet information and orgs used with the fund. Balances should only exist in balance sheet accounts; most likely accounts payable and salaries payable accounts. Please notify Accounting Manager if balances do exist here.
  
  2. Report analysis for orgs only
    - i. Run the Op Status – General/Gift. Confirm zero balance in the general fund-org. Run report as of that day or the day before and for the current month of the reporting cycle. There may be unique instances where orgs are closed with balances in the General Fund, consult Accounting Manager.
  
  3. Report analysis required for both fund & org disables:
    - ii. Run the Invoices on Hold Report. If the invoices on hold are present contact department requestor to coordinate and assist with hold removal and invoice resolution via Accounts Payable.
    - iii. Run Open PO by Cost Center report. If open purchase orders exist, contact department requestor and appropriate Purchasing Department buyer to coordinate and assist with purchase order closure
    - iv. Budget Funds Available Analysis (for the period Year-to-Date,). This report assists in identifying encumbrance amounts that may exist against fund or org. with the fund. All balances on this report should be at zero; however, some system issues will cause accounts to be closed with encumbrance balances. Notify Accounting Manager if irresolvable balances do exist.
  
  4. If actual balances exist in either the fund or org, the requesting department or CFS upon request from the department will prepare a journal entry, transferring any remaining monies into the appropriate fund or org as specified by the department requesting the closure.
  
  5. If budget balances exist in either the fund or org, notify the appropriate budget analyst and the department requestor to coordinate the budget move.
  
  6. Orgs with OCA (Overhead Cost Allocation): Notify appropriate Budget analyst of disable and provide alternate org from G/L Account Segment Enable & Disable Form.
- C. It is not our policy to disable fund/org combinations without disabling at least one of the segments.
- D. A search of alias accounts which contain the account segment for disable should be performed. Notify department of any alias numbers that exist containing disabled segment and request alias account changes or disable.
- E. Object code and mission code disable requests require Accounting Manager approval prior to processing. Run the Op Status- by Segment report to verify zero balance in segment. Once Account manager approval is obtained approval is required from HFS, OHSU Foundation, and Sponsored Projects Administration departments prior to disable.

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- F. Program, provider, and location codes require report analysis of the Open PO by Cost Center report and Invoices on Hold Report to determine that there are no pending transactions containing those account segments. The disable of these segments does not require Account manager approval.
- G. Deliver the following information concerning fund, org, mission, and object code disables to Account manager for approval. Include: account G/L Account Segment Enable & Disable Form with signatures, all supporting documentation, oracle reports, and journal entry forms.

**III. Accounting Manager or Other Designee**

A. Disabling of funds

- 1. Review G/L Account Segment Enable & Disable Form, reports, and supporting documentation provided by the person responsible in Area II above. The Op Status – General/Gift, Budget Funds Available, Invoices on Holds, and Open Purchase Orders by Cost Center report totals should be at zero and no encumbrances should exist. If the preceding reports show “zero balances”, no active labor exists in the fund, and there is authority from the fiscal manager to close the fund, then approve the fund disable request and proceed on to Step IV below. If a balance does exist in the fund, then the Accounting Manager will proceed on to Step III-D below.

B. Disabling of orgs

- 1. Review G/L Account Segment Enable & Disable Form, reports, and supporting documentation provided by the person responsible in Area II above. The Op Status – General/Gift, Budget Funds Available, Invoices on Holds, and Open Purchase Orders by Cost Center report totals should be at zero and no encumbrances should exist. Once this has been confirmed and if there is no other reason for the disable not to take place the Accounting Manager can approve the disable request and proceed with Step IV below. If a balance does exist in the org, then proceed with Step III-D below.

C. Disabling of object codes – (Not usually done by departments)

- 1. The Accounting Manager will need to verify that CFS, HFS, OHSU Foundation, and Sponsored Projects Administration approval has been received.
- 2. The Accounting Manager will run an Oracle FSG (CFS. Object Detail Report) with Fund 0000 to 9999 to ensure the object code has a zero balance.

D. If a journal entry is present with the disable request review and/or sign. Verify that journal is appropriate in terms of Central Financial Services policies and disable request. Return to JE desk for processing.

E. Returns approved G/L Account Segment Enable & Disable Forms for processing in Oracle to chart of account maintenance personnel for completion.

**IV. Person Maintaining Chart of Accounts**

- A. Obtains approval from person in Step III above – this will include a signed disabling request form as well as any other supporting documentation.

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- B. If applicable, re-run reports to be sure that balances are at zero. It will verify that the journal entry used to transfer any existing monies has been posted.
- C. Close the account segment. Disable all revenue & expense code segments, combinations, and disable related aliases.
- D. Send confirmation e-mail of closure to all of the following:
  - Central Financial Services Accounting Manager, departments initiating the disabling request, and other groups as indicated by notification chart kept in Central Financial Services.
  - Object disables approvals and notifications must be sent to CFS, HFS, OHSU Foundation, and Sponsored Projects Administration.