

**Purpose:** Enabling an account in Oracle allows for future postings to the account and is necessary when business and reporting needs arise that require additional account segments. This document provides a definition of segments contained in the chart of accounts and a description of the process to enable an account segment. Also identified are the responsibilities and contributions of the various departments needed to complete this process.

Account enables are considered a priority and completed paperwork will be processed 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. Accounting Manager or Other Designee
- III. Person Maintaining Chart of Accounts - Final Responsibility

**I. Department**

Please review the following carefully concerning the enabling or changing of any account segment. For a quick reference to the enabling and disabling of funds and orgs see the Oracle G/L Chart of Account Disabling/Enabling Checklist under “Supplemental Information” 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)

*General Information & Account Segment Definitions:*

- 1. Below contains the general information concerning and definitions of each of account segments within the chart of accounts. For a listing of all currently enabled account segments, including brief definitions of selected segments, in the Chart of Accounts (COA Master Reference) go to [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)

<b>CHART OF ACCOUNTS</b>						
<u>FUND</u>	<u>ORGANIZATION</u>	<u>MISSION</u>	<u>OBJECT</u>	<u>PROGRAM</u>	<u>PROVIDER</u>	<u>LOCATION</u>
XXXX	XXXXX	XX	XXXX	XXX	XXXX	XXX

A. **Fund** is an accounting segment held separately from the general fund in order to meet specific obligations or goals. Designated as the balancing segment, the fund segment is the only segment where balance sheet activity can be reported. A fund is required to have a minimum annual funding of \$50,000 in order to be enabled. All funds require the approval of Central Financial Services. For further definitions of fund types go to “Fund Definitions” 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)

- 1. **Applies to Fund request only:**
  - a. Information as to source of funding and a budget must be provided. Supply all additional documentation such as contracts, emails, letters of arrangement, etc. that support reasoning for account request.

**Central Financial Services**  
**Oracle G/L Chart of Account Enabling Procedures**

---

- b. Type of fund requesting must be clearly explained on G/L Account Segment Enable & Disable Form or in supporting documentation.
- c. Approval from fiscal manager and/or dean required

B. **Organization (Org)** is a department or division with budgetary control and/or management responsibilities for financial transactions. The org segment has been designated as the cost center segment. Org requests require approval from the appropriate fiscal manager or dean in addition to the approval from Central Financial Service or Hospital Financial Services depending on the org number being enabled.

2. **Applies to Hospital (30000-39999) Org request only:**

- a. All new Hospital orgs must generate at least \$50,000 in revenue and/or in expenses.
- b. General purpose of the org must be indicated. Please note, only one mission code is allowed per org for Hospital accounts.
  - Patient care; use mission code 31 for all transactions.
  - Administrative operations; use mission code 39 for all transactions.
  - Capital purchases; use mission code 01 for all transactions.
- c. If org will be used to generate Hospital patient revenue a CDM department must be identified or created. The CDM department is required to link the org to for patient revenue to post to your org. Hospital Financial Services will link your CDM department to your new org; more than one CDM department may be linked to an org. If a new CDM department is needed please contact Patient Business Services at extension 4-9552.

3. **Applies to all new orgs request:**

- a. A budget for new org requests must be provided. Supply all additional documentation such as contracts, emails, letters of arrangement, etc. that support reasoning for account request.
- b. **Payroll and Human resources** issues, to be completed after org enable. New orgs can be setup as funding sources and/or major organizations, an org is not required to be a major org in HR to fund salaries. The HR major org is the org that employees report to, that Oracle access is assigned by, and dictates where paychecks and HR reports are sent. Changes to Payroll funding must be made in Labor Distribution. To obtain timekeeper access fill out form "Kronos Timekeeper Access" at [http://www.ohsu.edu/xd/about/services/financial-services/forms/forms-policies.cfm#CP\\_JUMP\\_122736](http://www.ohsu.edu/xd/about/services/financial-services/forms/forms-policies.cfm#CP_JUMP_122736) For a listing of all other forms needed please see Oracle G/L Chart of Account Disabling/Enabling Checklist.
- c. **Fiscal authority and FAID number**, to be completed after org enable. Oracle access request forms must be submitted to establish or change fiscal authority over an org. Please update the fiscal authority for all responsible parties: Administrator, Executive staff, Division Director, Director, or Manager. The Administrator's or Executive staff fiscal authority will need to be updated with the new org first, that person will then grant authority to remaining responsibly parties. Once Oracle access forms are received the users current FAID will be automatically updated with the new org. For an Oracle access form to update the System FAID for approving purchasing requisitions use the **OHSU Oracle Financial Access form** and instruction 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 **Manual FAID request** forms and instructions for use with IBS go to [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) .

C. **Mission** codes are functional classifications of activity that define the primary focus or reason for a transaction and support functional accounting. Mission codes are static and generally not altered for any

## Central Financial Services Oracle G/L Chart of Account Enabling Procedures

---

purpose. Changes to mission codes occur on an extremely limited basis, all requests require approval by Central Financial Services. **Note:** mission code usage restrictions exist associated with certain fund org combinations. For individual mission code definitions go to [http://www.ohsu.edu/xd/about/services/financial-services/forms/forms-policies.cfm#CP\\_JUMP\\_122725](http://www.ohsu.edu/xd/about/services/financial-services/forms/forms-policies.cfm#CP_JUMP_122725) .

- D. **Object** codes identify the natural account classification (asset, liability, fund balance, revenue, or expense) of each transaction. An object code is required to have an annual activity of \$100,000 or more to be enabled; exceptions can be made on a limited case by case basis. New and/or changes to object codes require the approval of Central Financial Services, Hospital Financial Services, OHSU Foundation, and Sponsored Projects Administration. For individual object code definitions go to the COA Master Reference 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) .
  
- E. **Program, Provider, and Location** codes are optional segments departments may utilize to further classify transactions at a more detailed level. These codes enable interested parties to track data in a variety of segment combination within or across organizations and funds. Use of these segments codes is not restricted, any code may be used by a department without affecting another departments reporting. There are no activity level restrictions on segments. User defined ranges exist for each segment, program codes 900-999, provider codes 9000-9999, and location codes 900-999, and can be used immediately without submitting an enable request. Requests for specific segment numbers or changes to these segments require the approval of Central Financial Services. Requests will be evaluated to ensure that similar classification and duplicate descriptions have not occurred.
  - 1. **Program** segments are used to classify an activity below the organization level and can be specific or general in description. Segments are randomly assigned upon request of by a department or division.
  - 2. **Provider** segments are used to classify transactions attributed to an individual and numbers are randomly assigned to individual providers upon request by the department or division.
  - 3. **Location** segments are used to identify the activity location and are randomly assigned to locations upon request by a department or division.
  
- F. **Alias** is an eight-digit number that is used to represent a unique account combination of Fund-Org-Mission-Program-Provider-Location (object code is excluded).The alias is used in conjunction with an object code to input a particular transaction. The alias number is used for timekeeping system float, certain feeder systems, and as a data-entry tool. Alias numbers must consist of the first 3 digits of the org used in the account combination, followed by 4-digits defined by the user or CFS if requested, and the last digit that is assigned based on the fund used in the account combination.

## II. Submitting G/L Account Enable & Disable Form

- A. Complete G/L Account Enable & Disable form, located at Disable Form. Obtain all necessary approvals and attach all required documentation as indicated above for the segment type that is requested. Form location is 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) .

**Central Financial Services**  
**Oracle G/L Chart of Account Enabling Procedures**

---

B. Route form to appropriate financial department.

- Central Financial Services approves the enabling of, send requests via email to GL Account Enable-Disables, [glacct@ohsu.edu](mailto:glacct@ohsu.edu) or mail code AD201:
  - Funds from 0131 to 5599
  - All orgs not included in the 30000 to 39999, 93000-93999, and 95000-97999 range
  - All alias numbers containing university account segment.
  - All program, provider, and location code segments
  - All object codes and mission codes
- Hospital Financial Services (4-4761) approves the enabling of, send requests to email address [hospacct@ohsu.edu](mailto:hospacct@ohsu.edu):
  - Orgs within the 30000 to 39999 range only
  - All alias numbers containing hospital account segments
- Please contact Foundation (503 228-1730) directly for proper procedure concerning the enabling of these accounts.

C. If needed more information may be requested to process the request. Central Financial Services and Hospital Financial Services will make the final decision as the appropriateness of segment number selection. The department may request a specific number if it is appropriate and available or upon request CFS can assign a number.

D. Please note control over the Chart of Account is the responsibility of Central Financial Services. Requests can be denied if deemed inappropriate based on segment definitions or based on other business practices. Preparers will be notified immediately if request is denied.

### **III. Financial Services–Chart of Account Maintenance Personnel & Accounting 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 G/L Account Segment Enable & Disable 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 enable, consult with Accounting Manager immediately.
- B. Action is taken based on account segment type request.
1. Fund requests. Type of fund determined based on definitions above and number assigned based on type. Verification of proper approvals, necessary documentation, and budget information performed. Forward request onto CFS, Assistant Comptroller for approval.
  2. Org requests. Type of org determined. If number has been chosen by the department, verify if appropriate and availability. Verification of proper approvals, necessary documentation, and budget information performed. Forward request onto CFS, Assistant Comptroller for approval of University orgs.
  3. Object code request are sent to the Accounting Manager for review and verification of necessity. Forward request onto Assistant Comptroller for approval. Additional approval required from Hospital Financial Services, OHSU Foundation, and Sponsored Projects Administration.
  4. Program, provider, location, and alias requests. Examine request and determine if appropriate and not a duplication. Assign number based on availability and numbering convention.

**IV. Person Maintaining Chart of Accounts**

- A. Obtains approval from person in Step III above – this will include a signed or email approved enable request form as well as any other supporting documentation.
- B. Enable the requested account segment that has been assigned in Oracle.
- C. Send confirmation e-mail of segment enable to the departments initiating the enable request and all necessary parties as indicated on the enable form. Notification of segment enables must also be sent the Accounting Manager's, approver of segment, and various other individuals as indicated on the segment notification chart kept in CFS.