The Oracle Chart of Accounts:

General Ledger (GL) and
Oracle Grants Accounting (OGA)
Chart Strings

Welcome to the Oracle chart of accounts class for GL and OGA chart strings.

My name is Susan Wells and I will be one of two instructors for this class. The other instructor is Susan Mockus.

We are financial analysts in the Controller's Office and teaching financial systems classes is a small part of what we do.

This class will be split into two sessions – Session 1 for GL chart strings and Session 2 for the PTAEO chart strings for grant expenditures – a quiz follows all but the last module of Session 1. You must answer all questions correctly to pass this class.

This class is required as part of obtaining access to the College's financial systems.

Some of you may need this class in order to use e-procurement to place orders but some of you need to run reports, prepare journal entries, or enter budgets for your department. No matter what the reason, this class will provide the tools you need to manage various financial transactions and reports.

Learning Objectives – Session 1
GL Chart of Accounts

- What is a GL chart of accounts.
- What the GL chart of accounts is used for.
- The six segments of the GL chart string.
- Cross-segment validation rules.
- Maintaining the GL chart of accounts.
- Where to get help, additional training, and how to get access to Oracle financial systems.

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Session 1 will include a general overview of the GL chart of accounts - what it is and what it's used for.

We will then look at each of the six segments individually.

We will also look at some of the rules built into the system that prevent certain un-allowed combinations of segment values and what is involved in adding, changing, and disabling segment values and attributes.

And finally, how to get help, additional training opportunities, and getting access to the College's financial systems.

What is a GL Chart of Accounts?

Captures information about:

- Financial transactions

- Revenue, expenses, assets, liabilities

- Whose transactions

- What revenue (funding) source and activity

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Organizations, such as Dartmouth, need to know certain pieces of information about financial transactions in order to manage and report on their operations.

A chart of accounts is used to capture this information and record it in the general ledger or GL so it can be summarized in various meaningful ways through the use of reports.

The College's GL chart of accounts contains six pieces of financial information, not only about revenues, expenses, assets, and liabilities, but also about who generates transactions and what revenue sources are available to support College activities.

What is a GL Chart of Accounts Used For?

Framework for:

- Recording financial transactions

- Purchasing
  - Requisitions and purchase orders
  - Pcards

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A chart of accounts is key to recording financial transactions such as depositing ticket sales at the Cashier's Office, renting a car from the Vox Office, or paying an invoice.

A chart of accounts is needed to purchase items either by creating requisitions and purchase orders through the College's procurement system or by using a College credit card or Pcard.

What is a GL Chart of Accounts Used For?

Framework for:

- Budgeting

- Recording revenue and expenses

- Reporting on transactions

A chart of accounts is also needed to record budgets for revenues and expenses.

Reports can be generated from recorded financial transactions and can include budget information.

These include reports to compare budget to actual, to show individual transactions or summarized transactions, and to list open purchase orders.

What is a GL Chart of Accounts Used For?

Framework for:

- Recording summarized grant transactions
  - Imported transactions from Oracle Grant Accounting (OGA).

Financial transactions related to grant expenses are not recorded directly into the GL, but indirectly through Oracle Grants Accounting or OGA.

In a nightly process, the transactions recorded in OGA using PTAEO chart strings are converted to a GL chart string and then imported into the GL.

Session 2 will cover PTAEO chart strings.

In the next module we will look at the GL chart string segments.

The GL Chart of Accounts

Entity	Org	Funding	Activity	SubActivity	Natural Class

- 6 segments make a "chart string"

- Each segment represents a different piece of information

- Total of 25 digits

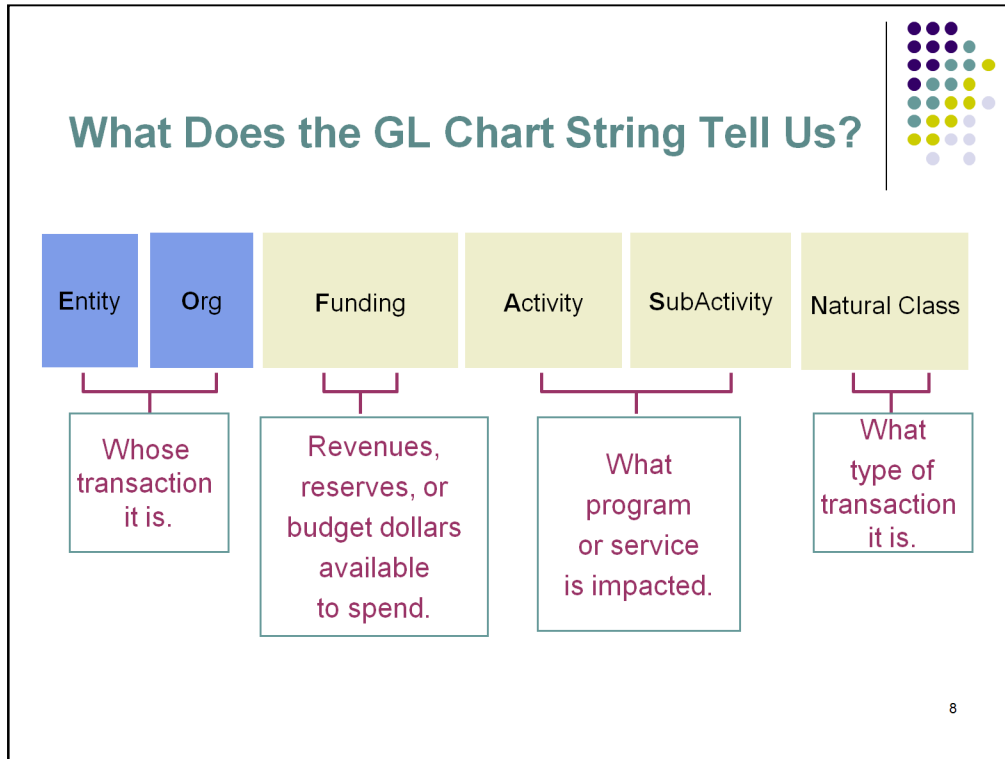- Every transaction must have a complete and valid chart string

There are six segments that make up a GL chart string; so each chart string holds up to six pieces of information about a transaction

Each segment has both a numeric value, which is used to record transactions, and a description, which is used for reporting purposes.

Each GL chart string must be both complete and valid. This means that the segment values exist and are enabled so they can be used.

Let's look at each segment.

What Does the GL Chart String Tell Us?

Entity	Org	Funding	Activity	SubActivity	Natural Class

Entity / Org: Whose transaction it is.

Funding: Revenues, reserves, or budget dollars available to spend.

Activity / SubActivity: What program or service is impacted.

Natural Class: What type of transaction it is.

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The first two segments - entity and org - define the owner of a particular transaction.
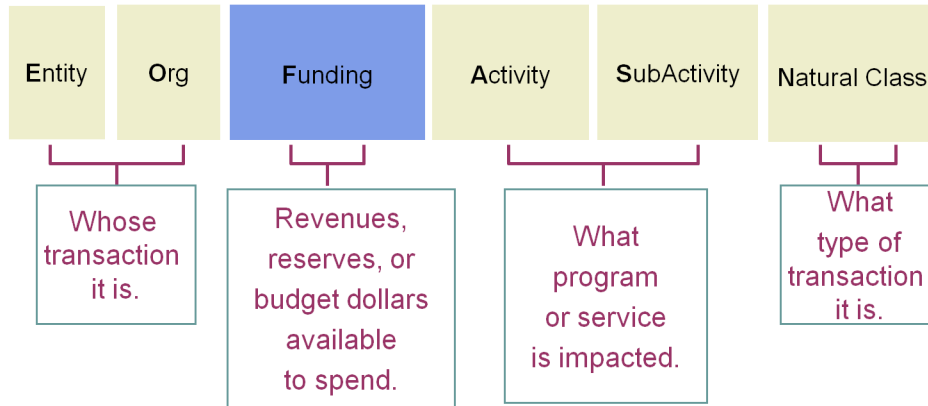
Dartmouth Medical School is only one of many entities that make up Dartmouth College.

Other examples of entities are the undergraduate college, Tuck School of Business, and Thayer School of Engineering.

Within those entities are divisions and departments that are used to break down the entity into smaller operating units or organizations.

Examples of orgs are the Provost division, department of Cardiology, Athletics, and Mechanical Engineering.
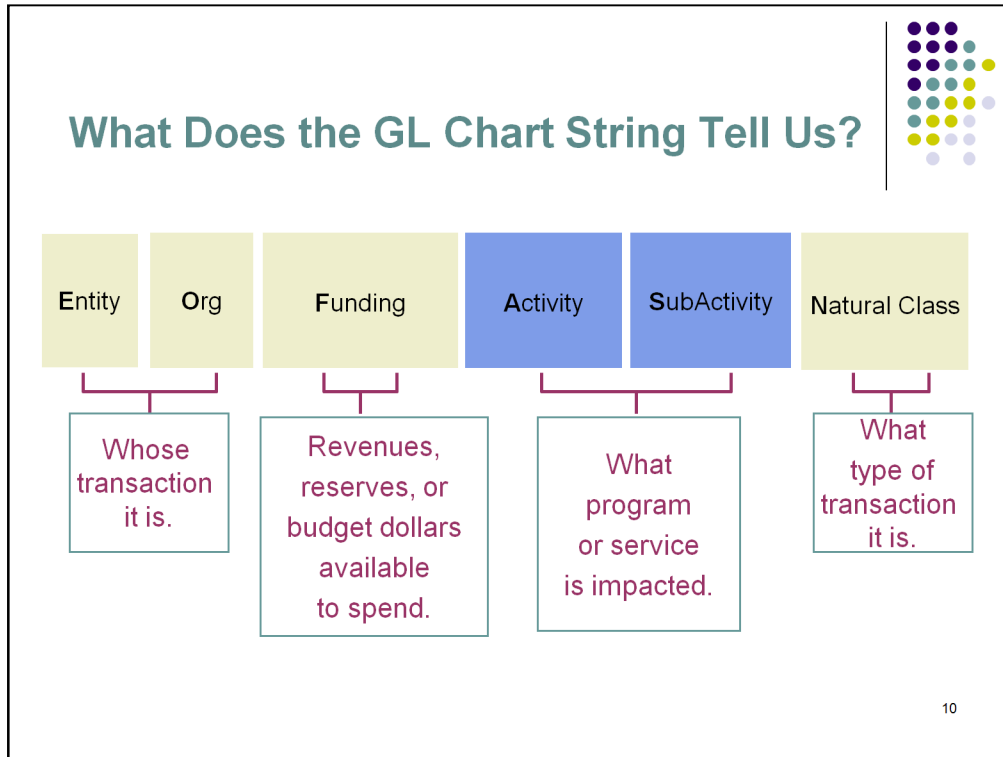
What Does the GL Chart String Tell Us?

Entity	Org	Funding	Activity	SubActivity	Natural Class

Whose transaction it is.	Revenues, reserves, or budget dollars available to spend.	What program or service is impacted.	What type of transaction it is.

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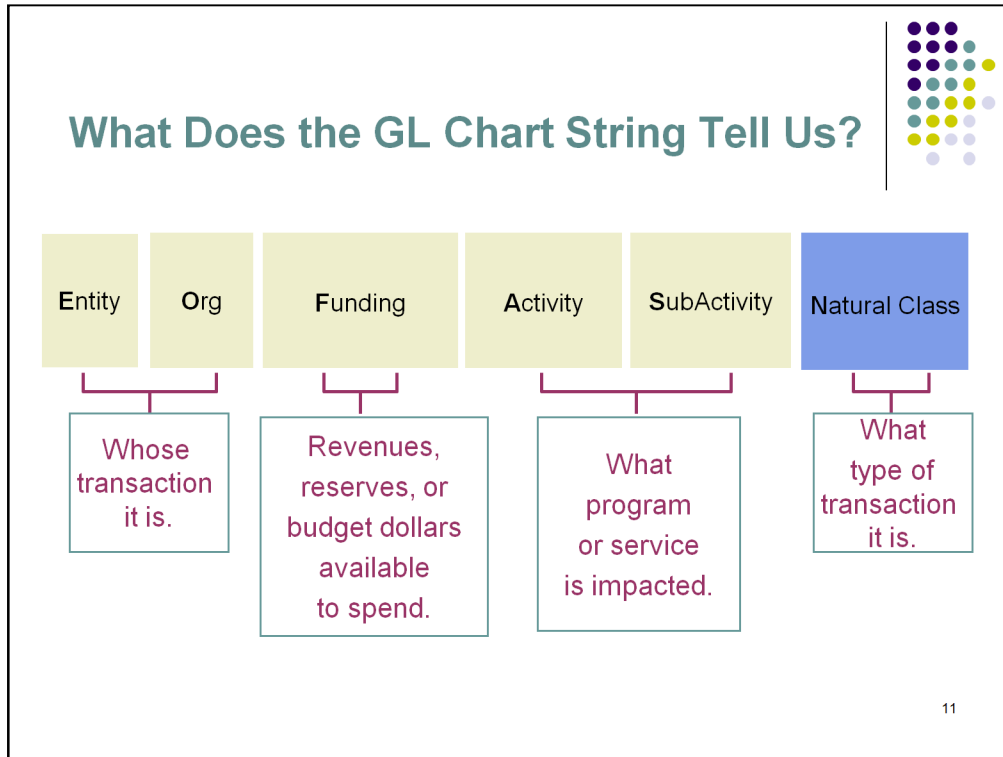The funding segment indicates what financial resources the College has available and for what purpose.

Dartmouth receives various kinds of revenue, some of which is restricted by donors as to use. Other revenue sources have no such restrictions.

Examples of types of funding are unrestricted budget dollars, temporarily restricted gifts, and permanently restricted endowment gifts.

What Does the GL Chart String Tell Us?

Entity	Org	Funding	Activity	SubActivity	Natural Class
Whose transaction it is.		Revenues, reserves, or budget dollars available to spend.	What program or service is impacted.		What type of transaction it is.

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Revenue is generated and expenses incurred in order to support the various programs and services Dartmouth provides. The activity segment captures financial information about these programs and services.

Some activities are specific, but others are broad enough to include multiple programs or units. The subactivity segment of the GL chart string can be used to break down information about one activity into many components.

What Does the GL Chart String Tell Us?

| Entity | Org | Funding | Activity | SubActivity | Natural Class |

- Entity / Org: Whose transaction it is.
- Funding: Revenues, reserves, or budget dollars available to spend.
- Activity / SubActivity: What program or service is impacted.
- Natural Class: What type of transaction it is.

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The final segment - natural class - describes the transaction itself and can be grouped into four types.

The two most common types are revenues, such as tuition and gifts, and expenses, such as travel and compensation.

There are also natural classes for the College's assets, such as cash and inventory, and liabilities, such as accounts payable and deferred revenue.

In the next modules we will look at each segment individually.

Segment One: Entity

Entity

2 digits

Whose transaction it is.

- Most commonly used entities:
  - 20 College-Only
  - 21 Auxiliaries
  - Professional Schools
    - 30 Dartmouth Medical School
    - 32 Thayer School of Engineering
    - 34 Tuck School of Business

- Other Entities:
  - 11-13 Trustees of Dartmouth College
  - 40-42 Affiliated Non Profits
  - 50-80 Related Legal Entities
  - 90-91 Agency

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The first segment in a GL chart string, Entity, represents the highest level owner of a transaction.

Listed here are some of the most commonly used entities:

Entity 20 includes the Provost, the Dean of the Faculty, and the Dean of the College divisions

Auxiliaries, like the Hanover Inn and the Skiway, operate like a for-profit business

Other entities include Seven Lebanon Street, Foundation for Jewish Life, and the Hitchcock Foundation

What entity do you work for ?

Segment Two: Org
Values ranged by Entity

Org

3 digits

Whose transaction it is.

- Trustees of Dartmouth College 001 – 003
- Dartmouth Medical School 020 – 249
- College Only Divisions
  - Dean of the College 250 – 399
  - Dean of the Faculty 400 – 499
  - EVP for Finance 500 – 599
  - Provost 600 – 749
  - President's Office 750 – 759
  - Alumni Relations 760 – 779
  - Development 780 – 829
  - Public Affairs 830 – 839
- Thayer 840 - 859
- Tuck 860 – 899

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The second segment represents an additional level of transaction ownership - operating units within an Entity

These are divisions and departments and generally have employees.

Each org is associated with a specific entity so each org can only be used in combination with its corresponding entity

For example the Development org can only be used with entity 20 – College Only

The College Only value ranges shown here are general ranges since orgs can and do move between divisions.

What org do you work for ?

Segment Three: Funding
Values ranged by type

Funding

6 digits

Revenues, reserves, or budget dollars available to spend.

- **Unrestricted** – not restricted by donors as to use
  - Values 100000 to 449999
  - Types of unrestricted funding:
    - Sponsored Projects
    - Department and Faculty Reserves
    - Instruction and Program Reserves
    - Designated Endowments
    - Agency Funding
    - Central Funding and Subvention

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The third segment indicates what funding is impacted by the transaction.

There are four types of funding values – unrestricted, temporarily restricted, permanently restricted, and balance sheet fundings. Values in this segment are grouped – or "ranged" – by type.

Unrestricted funding such as tuition and rental income are not restricted as to how they can be spent.

Department reserves are internally designated funds that are set aside for future use. These usually result from carrying over unspent budget dollars.

Subvention or budget dollars come from general gifts and tuition that are allocated to departments based on need.

Segment Three: Funding
Values ranged by type

Funding

6 digits

Revenues, reserves, or budget dollars available to spend.

- **Temporarily Restricted** – restricted by donors until spent
  - Values 450000 to 894999
  - Types of temporarily restricted funding:
    - Capital Project Gifts
    - Current Use Gifts (for operations)
    - Endowment Distribution
    - Student Loans

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The second type of funding is Temporarily Restricted.

This funding is restricted by donors as to how, and sometimes when, it can be spent.

This funding can be the gift itself or just the income from the gift.

Endowment distribution funding values are assigned a restriction level – level 4 is very restrictive to level 1, which has little restrictions.   There is a tutorial on the Controller's Office website if you would like more information regarding these restriction levels.

Segment Three: Funding
Values ranged by type

Funding

6 digits

Revenues, reserves, or budget dollars available to spend.

- Permanently Restricted – permanently restricted by donors; only the income can be spent
  - Values 895000 to 904999

  - Types of permanently restricted funding:
    - Separately invested endowments
    - Annuities
    - Gift pools

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The third type of funding is Permanently Restricted.

This funding consists of donor gifts that cannot be spent.

The gift must be invested in order to generate investment income that can be spent.

Segment Three: Funding
Values ranged by type

Funding

6 digits

Revenues, reserves, or budget dollars available to spend.

- Balance Sheet Funding
  - Values 905000 to 909999
  - Description:
    - Not available to spend.
    - Used with balance sheet natural classes, such as Cash, Prepaid Expense, Inventory, Investments, Accounts Payable, and Deferred Revenue.
    - Not used with revenue and expense natural classes since revenue generates funding that is available to spend and expenses spend funding.

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The fourth and final type of funding is balance sheet funding.

These funding values are generally required to be used for balance sheet transactions such as recording a receivable, adding to inventory, prepaying expenses, and depositing cash.

This funding is not available to be spent, therefore these values cannot be used with revenue or expense transactions.

The next module continues with the final three segments.

Segment Four: Activity
Values ranged by type

Activity

6 digits

What program or service is impacted.

- Operating – the daily operating activities of the College
  - Values 100000 to 789999
  - Types of operating activities:
    - Academic Support
    - Auxiliary Operations
    - Fundraising
    - General and Administrative
    - Instruction
    - Plant Operation and Maintenance
    - Organized Research

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The fourth segment in the GL chart string describes the activity being supported.

Activities relate to what Dartmouth does to operate as a institution of higher education.

There are five types of activities – operating, endowment, balance sheet, revenue only, and non-operating.

Examples of operating activities are Hopkins Center events, dining halls, various fundraising campaigns, and undergraduate and graduate programs.

Segment Four: Activity
Values ranged by type

Activity

6 digits

What program or service is impacted.

- Endowment – investing activities for the College's endowment funds
  - Values 810000 to 819999
  - Example – sales of investments

- Balance Sheet – activities related to balance sheet natural classes, such as cash and payables
  - Values 910000 to 949999

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Endowment activities are used for transactions relating to investing in the endowment, such as purchases and sales of investments and recording investment income.

Balance sheet activities are used to record assets and liabilities, such as cash, receivables, and payables.

Segment Four: Activity
Values ranged by type

Activity

6 digits

What program or service is impacted.

- Revenue Only – activities used to record revenue
  - Values 950000 to 959999
  - Examples: tuition and gifts

- Non-Operating – activities related to the College's fixed assets and various long-term liabilities
  - Values 960000 to 996999
  - Example – construction in progress

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Certain activities relate only to the recording of revenue, such as tuition and gifts.

And finally, non-operating activities relate to activities that are not performed on a regular daily basis.

These include construction and renovation projects, issuing bonds, and long term capital lease transactions.

Segment Five: SubActivity

SubActivity

4 digits

What program or service is impacted.

- Breaks down activities into smaller units

- A subActivity is directly related to a specific **Activity.**

- This segment does not require a value other than the default.
  - The default value is 0000

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The fifth segment is the subactivity which breaks down activities into smaller units

This is the only segment where the value is dependent upon another segment – the Activity segment.

When the subactivity value and description are created the value is linked to a specific activity value.

A subactivity is not required, therefore a default value of four zeros is available to be used in the chart string.

Segment Five: SubActivity

SubActivity

4 digits

What program or service is impacted.

- Examples:
  - Activity = 17 West Wheelock
    - SubActivities:
      - Unit 1 A = 1001
      - Unit 2 B = 2002
  - Activity = Arts & Sciences Faculty Research
    - SubActivities:
      - AS Faculty Wilburr, Z = 1001
      - AS Faculty Smitte, R = 2002

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Let's look at some examples of subactivity:

17 W Wheelock is a rental house activity that has several apartments

Each apartment can be assigned a different subactivity in order to track rent and expenses by apartment.

Arts & Science Faculty Research is an activity performed by many faculty members

Did you notice that the values are the same in both examples?

The subactivity description will change depending on what activity it is used with.

Segment Five: SubActivity

SubActivity

4 digits

What program or service is impacted.

- There are no pre-defined rules for assigning values. Here are some commonly used values:
  - 1995, 1996 for various graduating classes
  - 2008, 2009 for various fiscal years
  - 1000, 2000 for floor 1, floor 2, etc.
  - 0100, 0101 for room numbers

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There are no rules for subactivity values - new values can be created with whatever values you choose, so be as creative as you want.

Remember - Activities don't change frequently but subactivities can and do – like faculty members and programs

The next module continues with the natural class segment.

Segment Six: Natural Class
Values ranged by type of transaction

Natural Class

4 digits

What type of transaction it is.

- Types of natural classes:
  - Balance sheet
  - Operating revenue and expense
  - Non-operating revenue and expense

- Certain funding and activity values can only be used with certain natural class types.

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The final segment in the GL chart string, Natural Class, is the transaction itself

These values are ranged by what type of transaction is it.

In many cases the funding and activity value determines what natural class type to use.

For instance:

Balance sheet funding and activity values can only be used with balance sheet natural classes.

Revenue only funding values can only be used with revenue natural classes.

Non-operating activity values can only be used with non-operating natural classes.

Segment Six: Natural Class
Values ranged by type of transaction

Natural Class

4 digits

What type of transaction it is.

- Balance Sheet Assets – cash, receivables, inventory, fixed assets
  - 1000 – 1999

- Balance Sheet Liabilities – accounts payable, deferred revenue, bonds payable
  - 2000 – 2999

- Balance Sheet Net Assets – assets less liabilities
  - 3000 - 3999

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The first three types relate to balance sheet transactions for assets, like cash and inventory, for liabilities, such as accounts payable and deferred revenue, and net assets.

Asset natural class start with 1,000 and liabilities with 2,000.

Although the 3,000 range of values has been assigned to net assets, these values are never used to record transactions.

Segment Six: Natural Class
Values ranged by type of transaction

Natural Class

4 digits

What type of transaction it is.

- **Operating revenue** – tuition, gifts, grants, inter department revenue
  - 4000 – 4999 Revenue

- **Non-operating revenue and expenses** – investment income, gains and losses, non-operating transfers
  - 5000 – 5999 Non-operating revenue and expenses

- **Operating expenses** - compensation, travel, supplies, inter department services
  - 6000 – 6999 Compensation
  - 7000 – 8999 All other expenses

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The last three types of natural classes are used to record operating and non-operating revenues and expenses.

Revenue and expenses include revenue coming into the college and expenses paid.

Tuition, grants, compensation, and travel are examples of operating revenue and expenses.

Investment income and gains and costs associated with the College's student loan programs are examples of non-operating revenue and expenses.

Revenue and expenses also include internal transactions which are non-cash transactions between departments.

Segment Six: Natural Class
Internal Revenue and Expense

Natural Class

4 digits

What type of transaction it is.

- There are two types of internal natural classes, each having these characteristics:
  - Transactions occur between entities 10 through 42.
  - Funding moves from one department to another.
  - Transactions must net to zero
  - No cash is received or check issued.
  - Recorded by journal entry only.

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Internal revenue and expense natural classes are used to record transactions between departments such as one department providing printing services to other departments.

Transactions between departments can only occur between entities 10 through 42 – Trustees of Dartmouth College entities – and they result in moving funds between departments.

Transfers in must equal transfers out   and   inter department revenue must equal inter department expense.

These transactions are recorded by journal entry since these are non-cash transactions.

Segment Six: Natural Class
Internal Revenue and Expense

Natural Class

4 digits

What type of transaction it is.

- Inter Department Services
  - One department charging another department for services rendered.
  - Examples: Hanover Inn rooms and meals, DPMS printing services
- Funding Transfers:
  - One College department providing financial support to another College department.
  - Funding current year operations from departmental or other reserves.
  - Setting aside current year budget savings in department reserves for future use.

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Internal revenue and expense transactions either transfer funds from one department to another or record services provided to other departments.

Since both move funds from one dept to another, why is there a distinction?

Inter departments services involve a college department providing a service normally provided by an outside vendor. Two examples are printing services provided by DPMS and rooms and meals provided by the Hanover Inn.

On the other hand, no services are provided when transferring funding. Transferring funds are a way for one department to support another or for a department to move money into and out of its own reserves.

Segment Six: Natural Class
Internal Revenue and Expense

Natural Class

4 digits

What type of transaction it is.

- Inter Department Natural Classes:
  - Facilities operations and maintenance (FO&M):
    - Revenue 4700 – 4723   Expense 8000 - 8023
  - Service and recharge centers:
    - Revenue 4800 – 4844   Expense 7800 - 7844
  - All other department services:
    - Revenue 4851 – 4883   Expense 7851 - 7883
  - Common example (last two digits the same):
    - Debit expense natural class 7851
    - Credit revenue natural class 4851
    - . . . . but other combinations of revenue and expense within the three groups above are allowed.

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Only FO&M departments are allowed to record transactions using the FO&M inter department range of natural classes.

Service and recharge centers are inter department service providers that must comply with federal and Controller's Office guidelines when setting rates for their services. These departments must use the service and recharge centers range of natural classes.

All other departments providing services must use the 48 and corresponding 78 range of natural classes.

Generally, these transactions are recorded using the same last two digits for both the revenue and expense natural class.

Segment Six: Natural Class
Internal Revenue and Expense

Natural Class

4 digits

What type of transaction it is.

- Transfer Natural Classes:
  - Must be used in specific combinations. The correct combination depends on the **Funding** values being debited (providing) and credited (receiving).

  - Can be found on the Transfer Matrix - the tool used to determine the specific combinations for a number of **Funding** value ranges.

  - Please refer to the Controller's Office website (http://www.dartmouth.edu/~control/journal/transfers.html) to obtain a copy of the Transfer Matrix, journal entry requirements, and training.

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Natural classes used to transfer funds depend on what funding value is providing and receiving the funding.

The Transfer Matrix was created to provide the correct combination of natural classes by locating the funding value providing funding (debit) and then the funding value receiving the funding (credit) on the matrix.

Certain information is required on transfer journal entries not required for other journal entries. Please visit the Controller's Office website for the Transfer Matrix and more information and training regarding transfers.

Example GL Chart String

Segment	Value
Entity	30 - Dartmouth Medical School
Org	100 - Anatomy
Funding	255002 - Anatomy Department Reserve
Activity	298401 - Graduate MD Lab Teaching
Subactivity	0000 - Default
Natural Class	7473 - Supplies Lab Disposables

Dartmouth Medical School Example

30.100.255002.298401.0000.7473

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Here is an example of a GL chart string.

The six segments, followed by the segment values and their description.

Chart string values are sometimes required to be entered or referred to separately.

At other times, all six segments are combined to show the values as a dotted chart string – each segment separated by a period.

The next module will look at cross-validation rules and maintaining the GL chart of accounts.

Cross-Segment Validation Rules

- Certain rules have been created to help identify transactions using invalid GL chart string segment combinations.

- These rules prevent these transactions from being recorded, or uploaded, into the GL.

- These rules do not prevent valid but incorrect combinations from being uploaded into the GL.

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In the third session we learned that some GL chart string segment values must be used correctly in combination with other chart string values.

When all six segment values are combined to make up chart strings, incorrect combinations can result.

Some incorrect combinations can be prevented by the Cross-segment validation rules which have been written into the system.

When a transaction enters the general ledger, the GL chart string is compared to this set of rules.

If the combination is incorrect, the rule stops the transaction from entering into the GL.

These rules cannot detect the use of a valid but incorrect segment value, such as using the wrong org value with the correct entity value.

Cross-Segment Validation Rules - Examples

- **Org** segment values can only be used with their specific **Entity** value.

- Revenue-only **Activity** values must be used with revenue **Natural Class** values.

- Subvention **Funding** values can only be used with the corresponding **Entity** value.

Each org is assigned to a specific entity. The entity / org rule ensures that every entity / org combination is correct.

Revenue-only activities can only be used to record revenue. This rule prevents the use of expense natural classes with revenue-only activities.

Separate subvention or budget dollar values have been created for each professional school and college only. The subvention rule ensures, for example, that DMS can only spend DMS budget dollars.

Maintaining the Chart of Accounts

Creating Segment Values	Disabling Segment Values	Maintaining Segment Attributes

Creates and modifications are not made for an entire chart string, but for a specific segment value

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Maintaining the GL chart of accounts includes creating new values, modifying and disabling existing values, and maintaining segment attributes.

Each of these is performed on individual segment values rather than on entire chart strings.

A form for each segment value must be completed and various approvals obtained before the form can be sent to GL Chart to create new or modify values. These forms are available on the Controller's Office website.

Maintaining the Chart of Accounts

Creating Segment Values

- Creating new values:
    - Most commonly created new values – **Funding**, **Activity**, and **Subactivity**.
    - Rarely created – **Entity**, **Org**, and **Natural Class**.

New segment values are created as the need arises.

New funding values are often created for new revenue sources such as a new gift given for a specific purpose.

New activities, such as new programs, create the need for new activities values.

Maintaining the Chart of Accounts

Disabling a Segment Value

- Disabling:
  - Prevents the value from being used in future transactions.
  - Transactions recorded using this value prior to disabling will appear in reports.
  - All requisitions, purchase orders, and workorders using the segment value to be disabled must be closed prior to disabling.
- Re-enabling:
  - In order to use a disable value, it must be re-enabled.

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When a value is no longer needed it should be disabled to prevent future transactions from using this value.

A funding value would be disabled if there is no longer any funding available and no more is expected.

Activity values would be disabled if the activity no longer exists.

In order for a value to be disabled it is necessary to close all open requisitions, purchase orders, and workorders that include that value.

Segment values can be re-enabled in order to use them again.

Maintaining the Chart of Accounts

Maintaining Segment Attributes

- Maintaining segment attributes:
  - Attributes are additional pieces of information attached to segment values. Examples:
    - Responsible person for a **Funding** value.
    - Does this **Activity** generate unrelated taxable business income? Yes or No.
    - Is this **Natural Class** an inter department revenue or expense? Yes or No.

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Attributes are various non-financial pieces of information that are attached to a segment value

Some attributes are used for reporting to external agencies, for the College's special audits, or to complete various tax returns.

There are attributes that indicate who is responsible for an org or a funding value.

Classifying a revenue or expense natural class as inter department is another attribute assigned to certain revenue and expense natural classes.

Adding, removing, and changing these attributes is part of maintaining the chart of accounts.

Maintaining the Chart of Accounts

- Steps to create, disable, or modify segment values:
  - Complete the appropriate Segment Request Form found on the Controller's Office website:
    - http://www.dartmouth.edu/~control/forms/chartaccounts.html
    - Check the appropriate action box to create new, modify, disable, re-enable, or change attribute.
    - Obtain the appropriate approvals.
  - Send the approved form by e-mail to GL Chart for the values to be created or modified.
    - Who must approve and how many approvals are needed depends on the chart segment. See Approvals for Segment Value Requests.

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The first step to create or modify a segment value is to obtain the appropriate form from the Controller's Office website.

Once completed, including the action to be taken, the form must be circulated to obtain the required approvals.

The final step is to e-mail the form to GL Chart for the value to be created or modified.

The next slide shows the required approvals for each chart string segment.

Approvals for New Segment Value Requests

	Fiscal Officer	HR	Controller's Office
Entity	✔		✔
Org	✔	✔	✔
Funding	✔		✔
Activity	✔		✔
SubActivity	✔		
Natural Class	✔		✔

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Varying levels of approvals, and many times multiple approvals, are required for segment value requests, depending on the segment.

Human Resources must approve modification to the org segment since this segment impacts employees.

The next module will address where to go for help, additional training, and how to get access to the financial systems.

Need Help?

- Institutional Reporting and Analysis (IRA) reporting tool - segment value reports for segment values/descriptions.

- Controller's Office website:
  - Financial Analysts:
    http://www.dartmouth.edu/~control/departments/financialrep/index.html.
  - Frequently Asked Questions:
    http://www.dartmouth.edu/~control/faq/index.html.
  - Segment value lists:
    http://www.dartmouth.edu/~control/chartacct/segment-values.html
  - Create and modify forms:
    http://www.dartmouth.edu/~control/forms/chartaccounts.html

- Contact your fiscal office or Finance Center.

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In this final GL chart string session you will find where to get help, additional training opportunities, and how to access Dartmouth's financial systems.

The IRA reporting tool can be used to find a list of segment values. Lists are also available on the Controller's Office website.

This website also contains, answers to frequently asked questions, the forms to create and modify segment values, and a list of the Controller's Office financial analysts who can help you.

And finally, your fiscal office and finance center staff are also available to help.

Additional Training

-
- **Oracle Grants Accounting (OGA):**
  - The Oracle Grants Chart of Accounts – PTAEO Chart Strings
- **Journal Entries:**
  - WebADI – GL journal entries
  - SPUD – OGA journal entries
- **Institutional Reporting & Analysis (IRA) Reports:**
  - IRA Basic – Running Financial Reports
  - IRA Advanced – Modifying IRA Report Views (prerequisite – IRA Basic)
- **Other:**
  - eProcurement – creating requisitions and purchase orders

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Oracle grants accounting uses different chart strings in order to record grant expenses. This class is required and is presented in Session 2.

Journal entries are used to make certain corrections to transactions posted to an incorrect chart string, to record inter department transactions, and to record certain year-end adjustments to expenses and revenues. If you need to perform these tasks you will need to take this class.

Two reporting classes will give you the information you need to run various reports of your transactions – basic IRA reports and custom reports.

You must take the eProcurement class if you need to purchase items using requisitions and purchase orders.

How to get access to Oracle systems.

1. **Have Your Fiscal Officer Submit a Security Access Form**
   Speak with the fiscal officer for your school/division to discuss which systems you need to access. Your fiscal officer must complete a security form that specifies your responsibilities and other information. The security access form is available on the Forms page of the Controller's Office website.

2. **Submit Your Confidentiality Agreement**
   You must complete the confidentiality agreement to be granted access to the systems. The confidentiality agreement is on the Forms page of the Controller's Office website.

3. **Request a Username**
   Send an e-mail to Oracle.Processing@dartmouth.edu to request a username. Guidelines for selecting a username will be sent to you.

4. **Attend Required Training**
   Sign up for training on the Training page of the Controller's Office website. See Additional Training on the previous slide.

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After you have successfully completed this class, including Session 2 - the PTAEO chart strings for grant expenditures, you must complete the following next steps in order to have access to the general ledger and other Oracle systems.

Your fiscal officer must approve your access, you must sign a confidentiality agreement and request a user name, and sign up for additional training if you want to use the eProcurement system to create requisitions and purchase orders or use the IRA reporting tool to run reports.

This information will be repeated at the end of Session 2.

This concludes Session 1 - the GL chart of accounts.