.100 POLICY STATEMENT

The policy sets forth maintenance responsibilities for Banner FIS Chart of Accounts Administration for the Chancellor's Office and the Institutions.

The Banner FIS Chart of Accounts comprise the codes described in sections .150 DEFINITIONS and .160 RESPONSIBILITIES of this policy.
The Banner FIS Chart of Accounts has a baseline (baseline chart) which forms the structure of the OUS Accounting records. The term "baseline" refers to chart codes that must be uniform among all OUS institutions.

.110 POLICY RATIONALE

To ensure the integrity of System-wide financial and managerial reporting, OUS seeks to ensure that Chancellor's Office and Institutional duties and responsibilities associated with administration of the Chart of Accounts are documented, communicated, clearly understood, and consistently applied.

.120 AUTHORITY

- ORS 351.085 - Duties and Powers of Chancellor
- OAR 580-040-0005 - Delegation and Assignment of Responsibility
- IMD 6.001 - Finance and Business Affairs Accounting Policies - Assignment of Responsibility

.130 APPROVAL AND EFFECTIVE DATE OF POLICY

This policy originated as part of the OSSHE Banner FIS Standard Practices & Policies (1994-1995). It was reformatted to the new OUS System-wide fiscal policy template on 11/13/03.

Sections .170 and .180 were added on June 7, 2006, to clarify the criteria used for reviewing proposed changes to the baseline chart.

Policy was updated and revised with approval by the Associate Vice Chancellor for Finance & Administration/Controller on September 19, 2012.

.140 KNOWLEDGE OF THIS POLICY

All Chancellor's Office and institutional personnel with financial management responsibilities should be knowledgeable of this policy.
.150 DEFINITIONS

**Account Code** - An account code is used to identify an object of expenditure, revenue, transfer, or assets, liabilities, control accounts, fund balance accounts, and fund additions and deductions. (For instance, travel, tuition, accounts receivable, etc.)

**Account Type Code** - An account type code is used to group account codes into categories for reporting. (e.g., asset, liability, general expense, labor, etc.)

**Activity Code** - An activity code is used to identify the purpose of financial activity. (for example, to track specific project or team expenses)

**Bank Code** - A bank code is used to designate which treasury account a particular fund operates in.

**Chart of Account Code** - A chart of account code identifies a separate and distinct institution.

**Control Account Code** - A control account code is used to identify revenue, expense, transfer, and encumbrance. They are general ledger accounts that reflect operating ledger activity.

**Fund Code** - A fund code is used to identify a fiscal and accounting entity with a self-balancing set of accounts.

**Fund Type Code** - A fund type code is used to group fund codes into categories for reporting. (i.e. current unrestricted funds, current restricted funds, auxiliary funds, etc.).

**Location Code** - A location code is used to identify physical places or sites. It is primarily used with, but not limited to, the Fixed Asset module.

**Organization Code** - An organization code is used to identify a unique organizational budgetary unit, such as a department. Organization codes are created in a hierarchy so that reports can easily summarize a department's sub-units.

**Program Code** - A program code is used to identify an institutional function. These are functions which need to be tracked across all fund/organization/account combinations. Examples of program codes include research, public service, and student services. Program codes are in alignment with the functional classifications as described in Chapter 703 of the NACUBO Financial Accounting & Reporting Manual for Higher Education.

**Rule Code** - A rule code is used to define transaction processing rules, processes, and edits which determine how Banner Finance processes transactions and posts to the Finance ledgers.
OUS Baseline Chart Advisory Committee – A committee comprised of representatives from each institution and the Chancellor’s Office, as well as a representative expert for federal grants and contracts, which reviews proposed changes to the Banner baseline chart of accounts.

.160 RESPONSIBILITIES

Included in this section are chart of account elements, their Banner tables, and who has responsibility (the Chancellor's Office and/or the Institution) for maintenance for each.

Chart of Accounts Code Validation Table (FTMCOAS) - The Chancellor's Office has responsibility for maintaining the Chart of Accounts tables which will be standard for all institutions.

Fund Type Code Validation Table (FTMFYP) - The Chancellor's Office has responsibility for maintaining the Fund Type tables which will be standard for all institutions.

Fund Code Validation Table (FTMFUND) - The Chancellor's Office and the Institutions have joint responsibility for the Fund table. The higher levels of the Fund, defined as the "OUS Baseline Level," will be standard for all institutions and will be updated only by the Chancellor's Office. Below Baseline, institutions will have the authority to add additional Funds as long as they roll up appropriately to the Baseline code. See Appendix .700 to view the baseline fund hierarchy.

Organization Code Validation Table (FTMORGN) - Institutions have responsibility for maintaining their own Organization tables. The highest level Organization for all institutions will be the Institution.

Control Account Code Validation Table (FTMACTL) - The Chancellor's Office has responsibility for maintaining the Control Account tables which will be standard for all institutions.

Account Type Code Validation Table (FTMATYP) - The Chancellor's Office has responsibility for maintaining the Account Type tables which will be standard for all institutions.

Account Code Validation Table (FTMACCT) - The Chancellor's Office has responsibility for maintaining the Account tables which will be standard for all institutions. Each institution Controller is responsible for the Chart of accounts at the institution level and may determine which baseline accounts should be marked as active/inactive on the institution’s chart. See Appendix .700 to view the baseline account hierarchy.
Program Code Validation Table (FTMPROG) - The Chancellor's Office and the Institutions have joint responsibility for the Program table. The higher levels of the Program, defined as the "OUS Baseline Level," will be standard for all institutions and will be updated only by the Chancellor's Office. Below Baseline, institutions will have the authority to add additional Programs as long as they roll up appropriately to the Baseline Level code. See Appendix .700 to view the baseline program hierarchy.

Activity Code Validation Table (FTMACTV) - Institutions have responsibility for maintaining their own Activity tables.

Location Code Validation Table (FTMLOCN) - The Chancellor's Office and the Institutions have joint responsibility for the Location table. The two highest levels of the Location, defined as the "OUS Baseline Level," will be standard for all institutions and will be updated only by the Chancellor's Office. Below Baseline, institutions will have the authority to add additional Locations as long as they roll up appropriately to the Baseline Level code.

Bank Code Rules (GXRBANK) - The Chancellor's Office has responsibility for maintaining the Bank tables which will be, with few approved exceptions, standard for all institutions.

Rule Code Tables (FTVRUCL, FTVRULP, and FTVEDIT) - The Chancellor's Office has responsibility for maintaining the Rule Code tables which will be standard for all institutions.

.170 IMPORTANCE OF BASELINE CHART

The baseline chart must not only be uniform among all OUS institutions, but it must also be consistent from year to year. Changes to the baseline chart can create inconsistencies and complicate the comparison of activity and balances from year to year. As a result, changes to the structure of the baseline chart, while occasionally necessary, are infrequent and unusual.

.180 CRITERIA FOR REVIEWING PROPOSED CHANGES TO THE BASELINE CHART

The OUS Baseline Chart Advisory Committee considers changes to the structure of the Baseline chart and recommends revision to the Controller's Division which has the final authority to approve changes to the baseline chart. The following criteria is used to review proposed changes to the baseline chart:
Objective of the request

The request must clearly explain the problem(s) one is trying to solve and the expected outcome(s) that will be accomplished from the requested change and must include a proposed data dictionary definition.

Impact on current or future reporting requirements

The requested change must accommodate all existing internal and external reporting requirements, e.g., Financial Reporting - such as:

- Annual financial statements, IPEDs, other
- Managerial Reporting and Cost Accounting
- F&A Rate Proposals
- Budgeting information
- Legislative requests for information.

Impact on NACUBO accounting structure

The requested change must fit the chart of accounts structure recommended by the National Association of College and University Business Officers (NACUBO).

Use of appropriate Banner code(s)

The request must not result in using one code to account for something that by definition should be accounted for by a different code. New codes are not added to the baseline chart if the data that would be tracked by the new codes is already available within the existing structure.

Feasibility of the request

The requested change must be workable within Banner FIS. Requested changes to codes that interface with other Banner systems must be sufficiently detailed to show that the change will work within Banner FIS.

Other ramifications of the request

The request must identify ramifications to other fiscal and accounting operations including legal compliance, fiscal monitoring, financial analysis, etc.

Impact on other institutions

The requested change must be agreeable by other OUS institutions, with the exception of level three and four account codes. However, in some cases the baseline chart must be changed regardless of institutional agreement to accommodate requirements of outside entities such as GASB, NACUBO, State of Oregon, etc. Level three and four account codes do not have to be agreed upon by all institutions. Business officers have the option
to not include level three and four account codes on their chart of accounts. However, the data dictionary definition should be agreeable to all OUS institutions to ensure consistent use of each account code.

**Timing of implementation**

The requested change must be implemented by all OUS institutions at the same time. Changes to the baseline chart will usually only be implemented at the beginning of a new fiscal year. Requests for mid-year changes may be considered on an exception basis. To ensure sufficient review, proposed changes to the baseline chart must be submitted to the Director of Accounting & Reporting 6 weeks prior to the scheduled quarterly Chart of Accounts Committee meeting at which it will be discussed.

**.690 CONTACT INFORMATION**

Direct questions about this policy to the following offices:

<table>
<thead>
<tr>
<th>Subject</th>
<th>Contact</th>
</tr>
</thead>
<tbody>
<tr>
<td>General questions from institutional personnel</td>
<td>Institution Office of Business Affairs</td>
</tr>
<tr>
<td>General questions from institutional central administration and Chancellor's Office personnel</td>
<td>Chancellor's Office Controller's Division</td>
</tr>
</tbody>
</table>

**.695 HISTORY**

1994-1995 - Approved as part of the OSSHE Banner FIS Standard Practices & Policies  
11/13/03 - Reformatted  
06/07/06 - Additions of Sections .170 and .180  
08/25/06 - Additions Approved  
10/30/06 - Policy Renumbered

*Policy Last Updated: 09/19/12*

**APPENDIX**

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**Index**
.700 OUS BASELINE HIERARCHIES
.710 UPDATE PROCEDURES
.720 ELEMENT REQUEST FORM
.730 LEVEL THREE & FOUR ACCOUNT CODE REQUEST FORM

.700 OUS BASELINE HIERARCHIES

The following files link to the OUS baseline production version of the respective Banner FIS Tables (OSBA) and reflect the current chart structure. The hierarchies are color coded to easily view the various levels within each chart structure.

- OUS Baseline Account Hierarchy
- OUS Baseline Fund Hierarchy
- OUS Baseline Program Hierarchy

.710 COA REQUEST PROCEDURES

1. Institutions that require additions and/or changes to the baseline chart must send a request to the Director of Accounting & Reporting in the Controller’s Division of the Chancellor’s Office:

   - Institutional requests must have the approval of institutional business affairs offices and be submitted through the institution representative for the OUS Baseline Chart Advisory Committee.
   - Requests shall be submitted via e-mail. The forms in Appendix .720 and .730 can be used to request changes.
   - In addition to the criteria described in Section .180 above, requests to change the baseline chart should include the following information:
     - Indicate "New" COA element or "Change" to an existing COA element
     - COA element title
     - COA element number (if change to existing COA element)
     - Description of COA element
     - Predecessor COA element
     - Requested by
     - Institutional Business Affairs approval

2. The Director of Accounting & Reporting will convey requests to the OUS Baseline Chart Advisory Committee for review.

3. If revisions are recommended by the OUS Baseline Chart Advisory Committee, and approved by the Associate Vice Chancellor of Finance & Administration & Controller, revisions will be forwarded to the Directors of Business Affairs for final approval.
4. If there are no material objections from the Directors of Business Affairs, the Controller's Division will update all FIS databases with the appropriate changes and will notify institutional business offices by e-mail.

5. An alternate process is used to fast track level 3 & 4 account code requests, see the procedure diagram below.

The COA request procedures are represented in the following diagram:

Diagram below is replaced with new OUS Baseline Chart of Account Administration Process Flow

.720 ELEMENT REQUEST FORM

FIS COA Element Request form

.730 LEVEL 3 & 4 ACCOUNT CODE REQUEST FORM

COAS Element request form for Account Level 3 & 4