

Chart of Accounts Theory

Student Guide

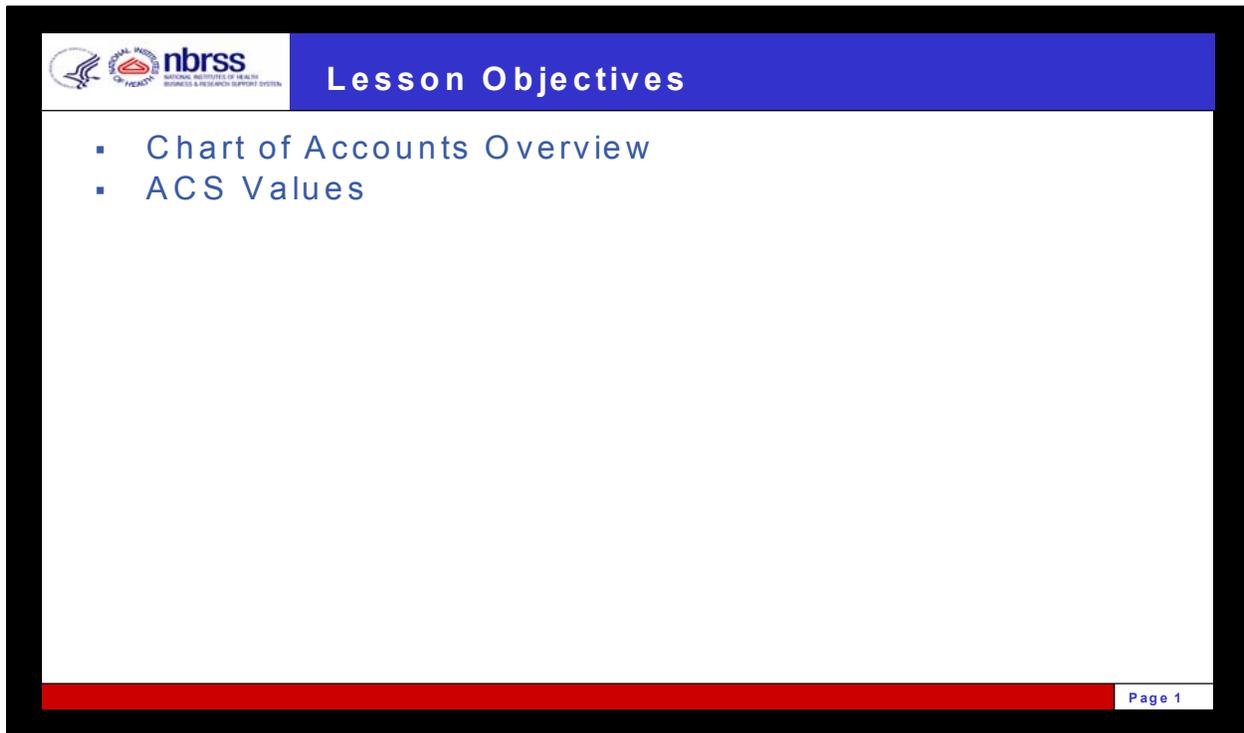
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Chart of Accounts Theory

The slide features a header with the logo of the National Institutes of Health Business & Research Support System (NBRSS) in the top left corner. The logo includes a stylized eagle and the text 'NATIONAL INSTITUTES OF HEALTH' and 'nbrss NATIONAL INSTITUTES OF HEALTH BUSINESS & RESEARCH SUPPORT SYSTEM'. The main title 'Chart of Accounts Theory' is centered in a large blue rectangular box. Below the title, the text 'NBRSS Training Course' is displayed in a smaller red rectangular box. The slide is framed by a thick black border.

Lesson Objectives



The slide features a blue header bar with the text "Lesson Objectives" in white. To the left of the header is the nbrss logo, which includes the text "nabrss NATIONAL INSTITUTE OF HEALTH BIOMEDICAL RESEARCH SUPPORT SYSTEM". Below the header, a white area contains two bullet points: "▪ Chart of Accounts Overview" and "▪ ACS Values". A red bar at the bottom right of the slide contains the text "Page 1".

Lesson Objectives

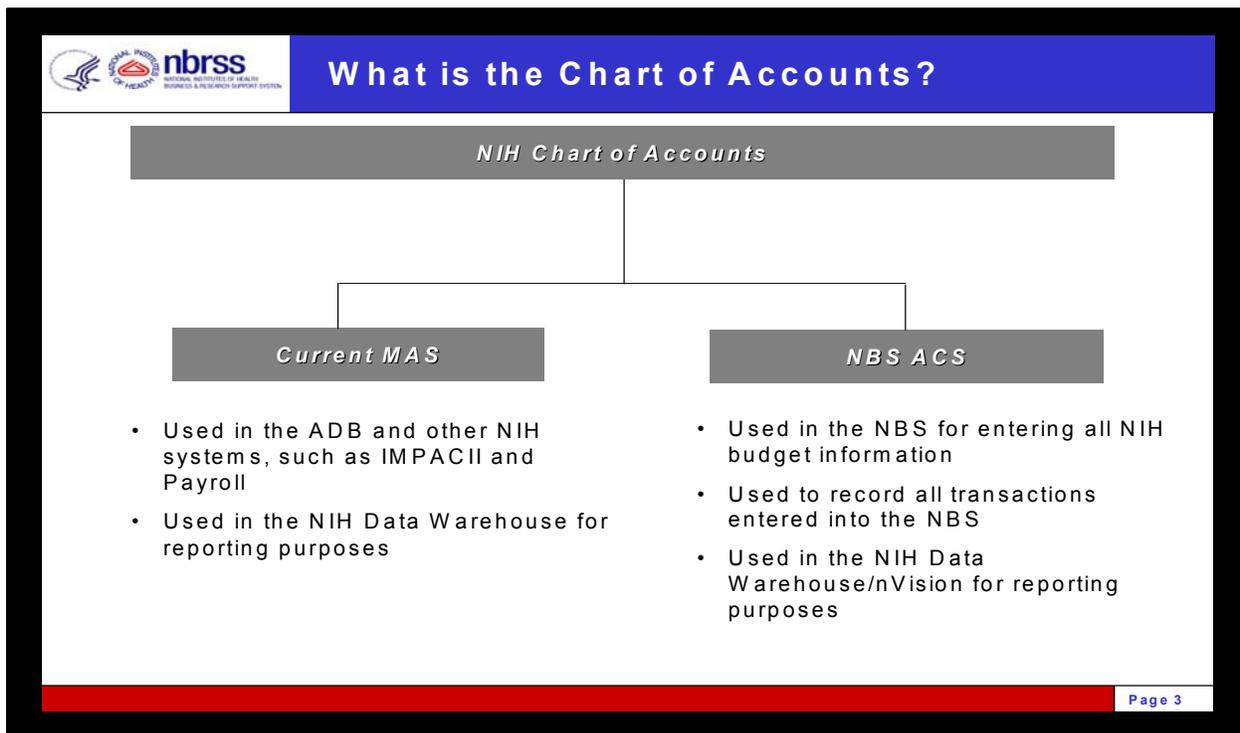
- Chart of Accounts Overview
- ACS Values

Page 1

Chart of Accounts Overview

The image is a screenshot of a presentation slide. At the top left, there is a logo for the National Institutes of Health (NIH) and the National Biomedical Research Support System (NBRSS). The logo consists of a circular emblem with a stylized figure and the text 'NATIONAL INSTITUTES OF HEALTH' and 'NBRSS NATIONAL BIOMEDICAL RESEARCH SUPPORT SYSTEM'. To the right of the logo, the text 'Chart of Accounts Overview' is displayed in white on a blue background. Below this, the main content area is white and contains a bulleted list: a blue right-pointing triangle followed by 'Chart of Accounts Overview', and a blue square followed by 'ACS Values'. At the bottom right of the slide, there is a red horizontal bar with the text 'Page 2' in white.

What is the Chart of Accounts?



- An organization's Chart of Accounts (CoA) is the framework used by financial accountants and management analysts to budget, record and report on all financial transactions and account balances.
- The current CoA used at the NIH is the Management Accounts Structure (MAS). This structure is based on the Common Accounting Number or CAN.
- The MAS is replaced with the new Accounting Classification Structure (ACS) in the NBS.
- Because most existing NIH systems will be using CANs to process transactions for the next several years, both Charts of Accounts must be maintained until these systems transition to the ACS.

Overview of the Management Accounts Structure

The screenshot shows a presentation slide with a blue header and a white body. The header contains the NBRSS logo and the title 'Overview of the Management Accounts Structure'. The body features a table with 'Project CAN' written vertically on the left side. The table lists 17 elements: PMS Indicator, IMN, Allotment, Allowance, Budget Activity, Sub Budget Activity, Mechanism Ind, Direct/Reimbursable, Payroll Ind, Cost Center, Project, Location, APPROP, Acronym, Installation Location, FARS, Accounting Point, ORG SAC, and EIS. A red footer bar at the bottom right contains the text 'Page 4'.

| | |
|-------------|-----------------------|
| Project CAN | PMS Indicator |
| | IMN |
| | Allotment |
| | Allowance |
| | Budget Activity |
| | Sub Budget Activity |
| | Mechanism Ind |
| | Direct/Reimbursable |
| | Payroll Ind |
| | Cost Center |
| | Project |
| | Location |
| | APPROP |
| | Acronym |
| | Installation Location |
| | FARS |
| | Accounting Point |
| ORG SAC | |
| EIS | |

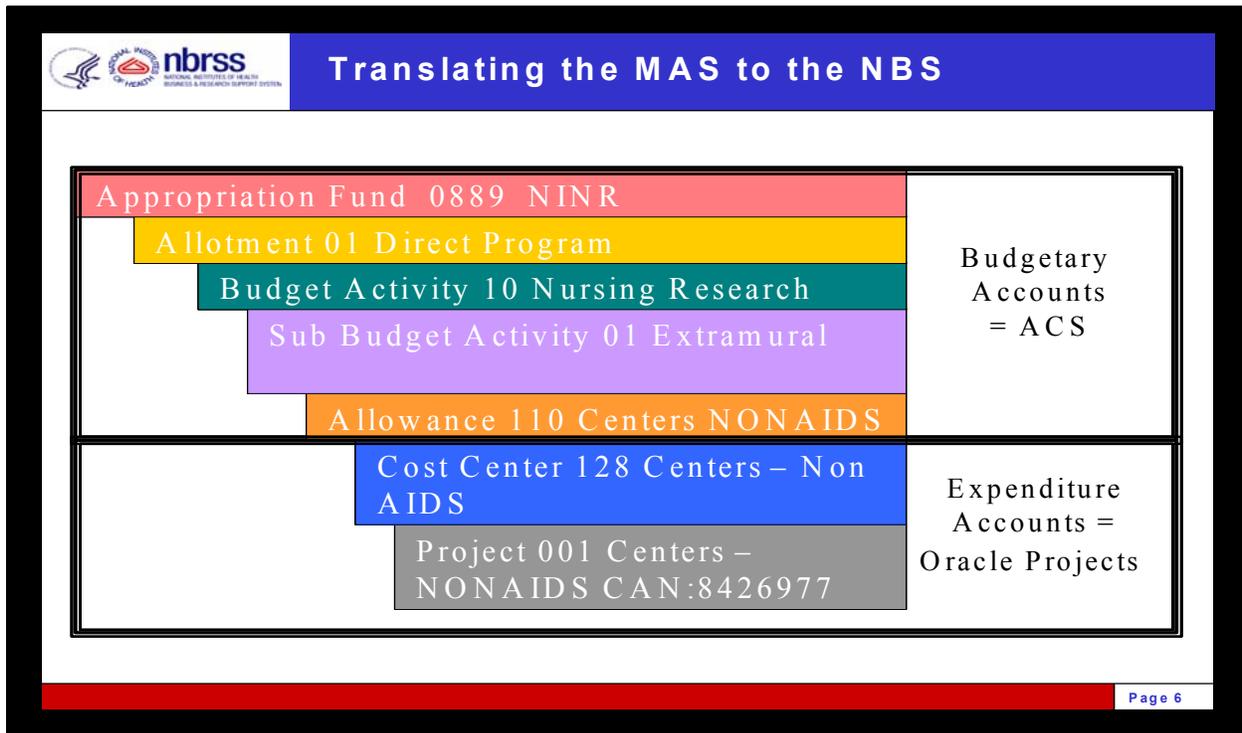
- The MAS is a table of many elements associated with the seven-digit CAN.
- The CAN is a short cut that represents elements from the entire explosion.
- Financial transactions are recorded and reported by the CAN, which means that most users are not familiar with the explosion elements.
- Note the explosion does not include SGL, Object Class or Fiscal Year information.

Overview of the Management Accounts Structure



- The MAS elements are arranged hierarchically, from Appropriation down to the Project CAN. CANs summarize the Appropriation, Allotment, Allowance, Cost Center and Project levels.
- The MAS incorporates two different types of accounts into a single structure:
 - **Budgetary Accounts** are used for funds control and Departmental reporting
 - **Expenditure Accounts** are the lower-level accounts that NIH uses internally to track obligations and spending at a more detailed level

Translating the MAS to the NBS



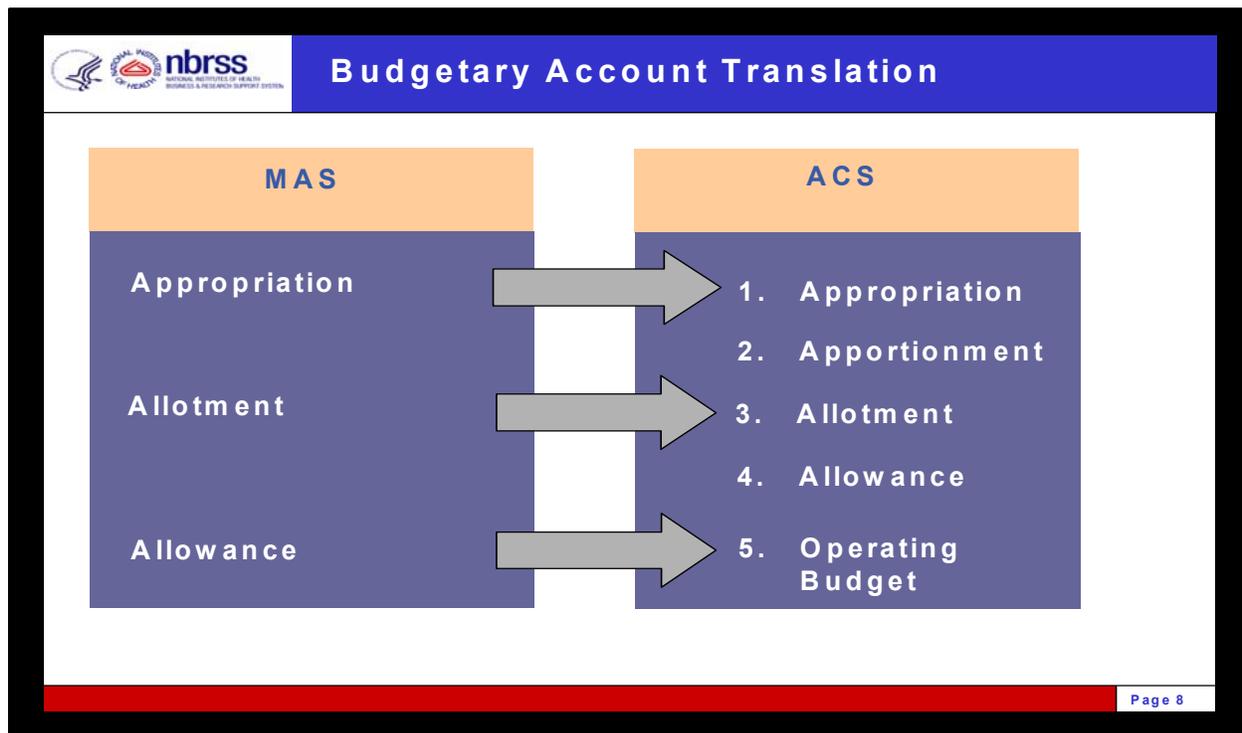
- The accounts in the MAS are represented by two separate constructs in the NBS:
 - **Budgetary Accounts** – The Accounting Classification Structure (ACS) identifies budgetary accounts down to the MAS Allowance level. The ACS resides in the NBS General Ledger.
 - **Expenditure Accounts** – Oracle Projects is a separate NBS module that is interpreting and collecting the detailed spending accounts at the Cost Center and Project CAN level for data warehouse use.
- **The separation of these two types of accounts is a conceptual shift for the NIH Budget community.**

Overview of the Accounting Classification Structure

| | | Fund Control & Budget Distribution Levels | | | | | Sample | Length | HHS Control of Value Set | Parent/Child Structure? |
|--|---|---|-----------|---------|------------------|--|--|--------|--------------------------|-------------------------|
| | | Appropriation | Allotment | Advance | Operating Budget | | | | | |
| <p>DRAFT LAST UPDATED: 07/15/02</p> <p>NIH Chart of Accounts Segments DRAFT FOR CRP1 JUNE 2002</p> <p>Information contained: Reflects March 29 UFMS Strawman</p> | | | | | | | | | | |
| Fund | OPDIV, IMN #, fiscal year start, # of years available, year of appropriation. | X | X | X | X | | 8806900011RAD = NIH Mgmt Fund 2001 Single Yr Reimbursable Category A | 14 | all values | |
| Budget FY | The year of apportionment. Shows which year of a multi or no year fund | X | X | X | X | | 2001 | 4 | all values | |
| NIH Fund Limit | Fund restrictions (limitations) from law or reg such as Small Business | | X | X | X | | 01=General | 2 | | |
| NIH Allot Org | NIH IC or Central Service to whom allotment is issued | | X | X | X | | HSA-OD | 4 | | |
| Organization | IC-Division/Branch/Section to whom reporting attribute on the Organization segment to support the Internal/External benefit to NIH | | | | X | | Parent: IRMM Label PRAM NIH OD OM Child: IRMM000000C | 11 | parents | YES |
| NIH IE | Establishes uniform level for NIH | | | X | X | | Internal | 1 | | |
| Budget Activity/Prgm | Budget Activity and sub budget codes are combined into single series of codes and then aligned to FAIRs | | | | X | | 00434 = OD RMS | 5 | parents | YES |
| Reporting attrib: FARS | Identifies programs for the Catalog of Federal Domestic Assistance | | | | | | 999 = null | [5] | all values | |
| NIH Mech | NIH Mechanism table categories plus optional level of IC detail on | | | | X | | 991 = Off Mechanism | 3 | | YES |
| Line Item (formerly Costing) | 4 PURPOSES: 1. B&F for Congressional Reporting on facilities. 2. During transition to align Oracle Database to US Standard General Ledger plus DHHS plus 2 characters for local | | | | X | | 9999 = null | 4 | | |
| Object Class | US Standard General Ledger plus | | | | | | 255=Research and Development Contracts | 7 | parents | YES |
| SGL Account | US Standard General Ledger plus | | | | | | 610001=Operating Expenses | 6 | all values | YES |
| Cohort | Guaranteed Loan programs require this field. Not currently used in NIH | | | | | | 9999=null | 4 | all values | |
| HHS future 1 | | | | | | | 9999=null | 4 | all values | |
| NIH future 1 | | | | | | | 9999=null | 4 | all values | |
| reporting attrib: GPRA | | | | | | | | [7] | TBD | |
| String Length | | | | | | | | | 68 | |

- The ACS is composed of fourteen independent segments, each of which represents a key reporting indicator for financial and budgetary information.
- Budgetary accounts (Appropriations, Allotments, etc.) are created by combining segment values, rather than being hard-coded into a hierarchy as is done in the MAS.

Budgetary Account Translation



- The ACS is structured to identify the same budgetary accounts that are reflected in the MAS and used for funds control:
 - Appropriations and Allotments represent the same budgetary levels in both the ACS and the MAS
 - The Apportionment is an additional budgetary account in the ACS – apportionments accounts did not exist in the MAS
 - The Allowance in the ACS defines a new budgetary account that represents the break between internal and external funds
 - The Operating Budget in the ACS is equal to the MAS Allowance

Sample Budgetary Account Comparison



Sample Budgetary Account Comparison

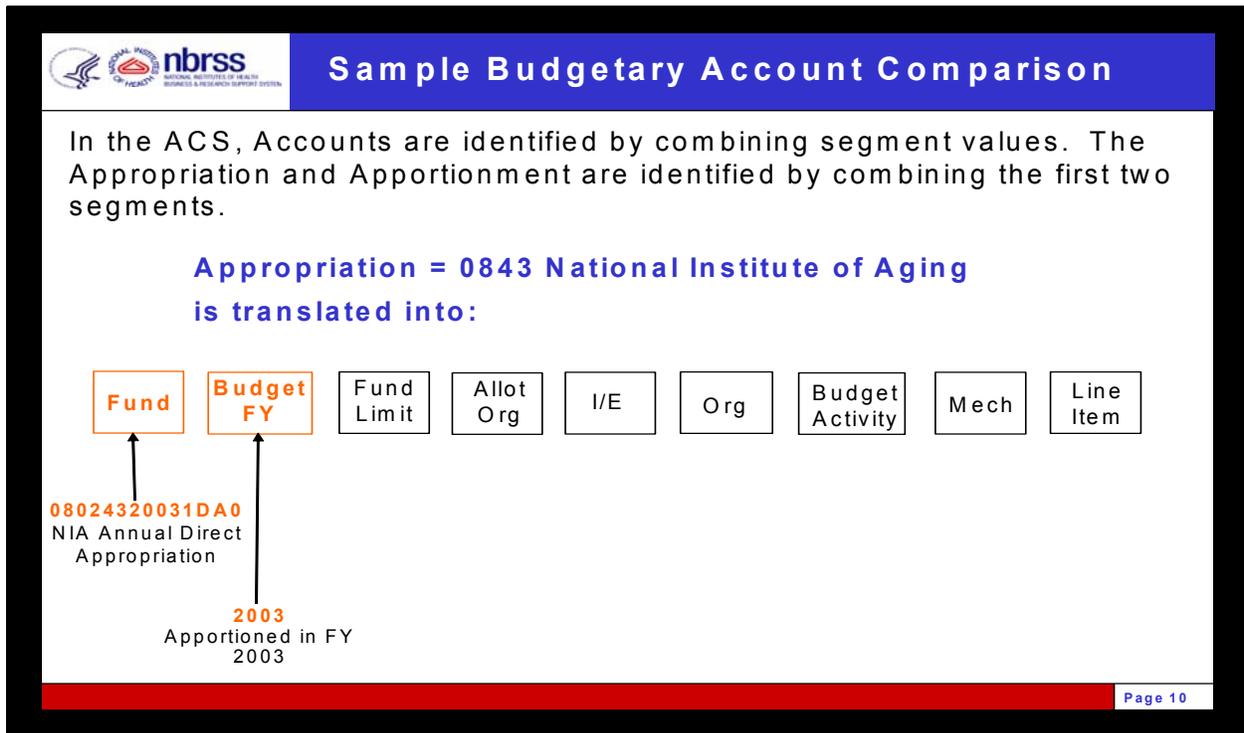
- In the MAS, Accounts are identified by walking down the hierarchy:

Appropriation = 0843 National Institute of Aging
Allotment = 01 Direct Program
Allowance = 102 Biology of Aging

- Additional reporting elements, such as Direct/Reimbursable are defined as attributes associated with each level in the hierarchy

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Sample Budgetary Account Comparison



The slide features a blue header with the NBRSS logo and the title "Sample Budgetary Account Comparison". Below the header, a paragraph explains that in the ACS, accounts are identified by combining segment values, and that appropriation and apportionment are identified by the first two segments. A blue text block states: "Appropriation = 0843 National Institute of Aging is translated into:". Below this, a diagram shows a sequence of nine boxes: Fund, Budget FY, Fund Limit, Allot Org, I/E, Org, Budget Activity, Mech, and Line Item. Arrows point from the text "08024320031DA0 NIA Annual Direct Appropriation" to the Fund box, and from "2003 Apportioned in FY 2003" to the Budget FY box. A red bar at the bottom right contains the text "Page 10".

Sample Budgetary Account Comparison

In the ACS, Accounts are identified by combining segment values. The Appropriation and Apportionment are identified by combining the first two segments.

Appropriation = 0843 National Institute of Aging is translated into:

Fund **Budget FY** Fund Limit Allot Org I/E Org Budget Activity Mech Line Item

08024320031DA0
NIA Annual Direct
Appropriation

2003
Apportioned in FY
2003

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Sample Budgetary Account Comparison



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Sample Budgetary Account Comparison

The Allotment is identified by combining the first four segments.

Appropriation = 0843 National Institute of Aging
Allotment = 01 Direct Program
is translated into:

| | | | | | | | | |
|--|-----------------------------------|-------------------------|-----------------------------|-----|-----|--------------------|------|--------------|
| Fund | Budget FY | Fund Limit | Allot Org | Org | I/E | Budget Activity | Mech | Line Item |
| 08024320031DA0 NIA Annual Direct Appropriation | 2003 Apportioned in FY 2003 | 01 General Allotment | N100 Allotted to the NIA | | | | | |

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Sample Budgetary Account Comparison

The ACS Allowance is identified by combining the following segments:

| Fund | Budget FY | Fund Limit | Allot Org | Org | I/E | Budget Activity | Mech | Line Item |
|---|--------------------------------|-------------------------|-----------------------------|-----|----------------------|-----------------|------|-----------|
| 08024320031DA0 NIA Annual Direct Appropriation | 2003 Apportioned in FY 2003 | 01 General Allotment | N100 Allotted to the NIA | | E External to NIH | | | |

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Sample Budgetary Account Comparison



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Sample Budgetary Account Comparison

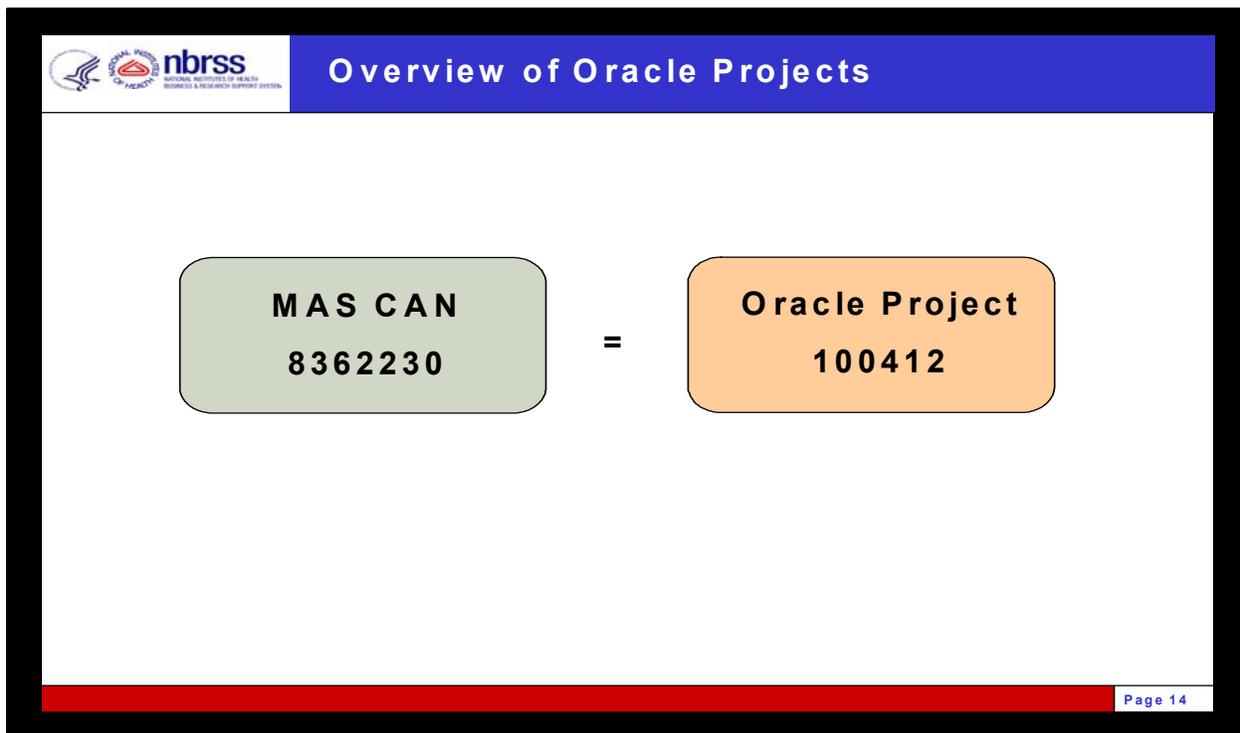
The Operating Budget is identified by a combination of nine segments.

Appropriation = 0843 National Institute of Aging
 Allotment = 01 Direct Program
 Allowance = 102 Biology of Aging
 is translated into:

| Fund | Budget FY | Fund Limit | Allot Org | Org | I/E | Budget Activity | Mech | Line Item |
|---|--|--------------------------------|------------------------------------|--|-----------------------------|---------------------------|-------------------------------------|--|
| 08024320031DA0 NIA Annual Direct Appropriation | 2003 Apportioned in FY 2003 | 01 General Allotment | N100 Allotted to the NIA | HNN100000C Allowance issued to the NIA OD | E External to NIH | 00202 NIA Aging | 005 Extramural Program | N016 Biology of Aging Program |

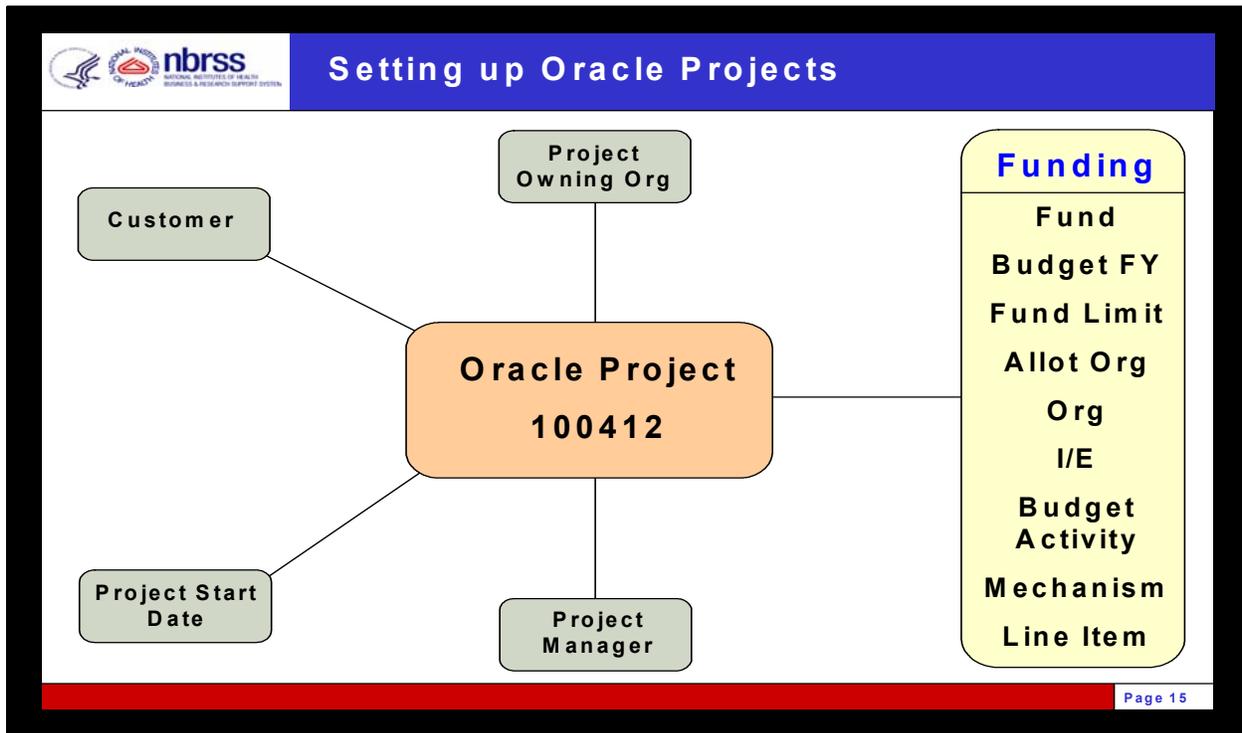
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Overview of Oracle Projects



- There is a one-to-one relationship between Project CANs in the MAS and Oracle Projects
- Projects enable organizations to track NBS expenditures in the Data Warehouse to the same degree of detail as the CAN
- Each Project is associated with the ACS segment values that define the related Operating Budget account

Setting up Oracle Projects



- When you set up an Oracle Project, you must assign additional descriptive attributes to your projects, including:
 - Project Owning Organization – the organization fiscally responsible for expenditures on the Project. This can be the same as the organization responsible for funds control, but it does not have to be the same.
 - Project Manager – the person who has fiscal responsibility for the Project
 - Customer (if the Project is reimbursable)
 - Start Date
- You must also identify the ACS values that make up the Operating Budget (MAS Allowance) associated with the Project. The Operating Budget values define the “parent” account for the project.

ACS Values

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ACS Values

- Chart of Accounts Overview
- ACS Values

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ACS Segment Values



ACS Segment Values

- Segments define functional data elements that are coded within the ACS.
- Each segment in the ACS creates an independent dimension of information, compared to the MAS which has one dimension (the CAN), and a larger, hidden data explosion.
- The ACS consists of the following segments:

| | |
|----------------------------|--------------------|
| 1. Fund | 8. NIH Mechanism |
| 2. Budget Fiscal Year | 9. Line Item |
| 3. NIH Fund Limit | 10. Object Class |
| 4. NIH Allotment Org | 11. SGL Account |
| 5. Organization | 12. Cohort |
| 6. NIH I/E | 13. HHS Future Use |
| 7. Budget Activity/Program | 14. NIH Future Use |
- Levels 1-9 define budgeting levels
- Levels 10-11 are added at time of expenditure on a Project
- Levels 12-14 are for future expansion

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ACS Segment Values



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ACS Segment Values

ACS segment values are combined to form an ACS string that defines a unique account in the NBS. The following eleven segments combine to form accounts:

| | | | | | | | | | | |
|-----------------|----------------------|-----|-------------------------|-------------|---------------------------|--------|---------------------|-------|-------------------------|---------|
| | S2 Budget FY | | S4 Allotment Org | | S6 I/E | | S8 Mechanism | | S10 Object Class | |
| | ↓ | ↓ | ↓ | ↓ | ↓ | ↓ | ↓ | ↓ | ↓ | ↓ |
| 08024620031DA0. | 2003 | 01. | A100. | HNA1000000C | I. | 00142. | 511. | A500. | 2651. | 610001. |
| S1 Fund | S3 Fund Limit | | S5 Organization | | S7 Budget Activity | | S9 Line Item | | S11 SGL | |

Note: There are three additional segments that are not currently being used by NIH. These segments will have "9999" as a default value.

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Segment 1: The Fund Segment



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Segment 1: The Fund Segment

Definition
The Fund segment controls the major functions of reporting to OMB and Treasury and defines the funds control levels for budgeting.

Components of the Fund Segment:

| | Sample Value: |
|--|---------------|
| 2 character identifier for the OPDIV | 08 |
| 4 character Internal Machine Number (IMN) | 0246 |
| 4 character Appropriation Fiscal Year | 2003 |
| 1 character for number of yrs appropriation is active (0 = no year, 1 = annual, 2-9 = multi year) | 1 |
| 1 character for Direct or Reimbursable | D |
| 1 character to equal category A or B monies | A |
| 1 character placeholder for the future | 0 |

OFM will set up new fund segments for all NIH funds at the beginning of each fiscal year.

| | | | | | | | | | | |
|------------------------|------|-----|-------|-------------|----|--------|------|-------|-------|---------|
| 08024620031DA0. | 2003 | 01. | A100. | HNA1000000C | 1. | 00142. | 511. | A500. | 2651. | 610001. |
|------------------------|------|-----|-------|-------------|----|--------|------|-------|-------|---------|

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Segment 2: The Budget FY Segment



Segment 2: The Budget FY Segment

Definition

- The Budget FY segment value identifies the fiscal year of apportionment for the transaction.
 - For annual and no year funds, this will be the current fiscal year of operations and the same as the fund year.
 - Multi year funds will have different Budget FY and Fund Years after the initial year to indicate which year of the multi year fund is being cited.
 - The Budget FY is a 4 character segment.

Setting up the Budget FY Segment:

Each Year:

- OFM will add each new fiscal year and disable the canceling fiscal year, (6 years before the current fiscal year)

| | | | | | | | | | | |
|-----------------|------|-----|-------|------------|----|--------|------|-------|-------|---------|
| 08024620031DA0. | 2003 | 01. | A100. | HNA100000C | 1. | 00142. | 511. | A500. | 2651. | 610001. |
|-----------------|------|-----|-------|------------|----|--------|------|-------|-------|---------|

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Segment 3: The Fund Limit Segment



Segment 3: The Fund Limit Segment

Definition

- Allotments are defined within each Fund by the values in Fund Limit and Allotment Org.
- The Fund Limit Segment is used to further define the allotment when needed to identify funds for special laws or programs.

Sample Values

| | |
|----|----------------|
| 01 | General |
| 03 | Small Business |
| 05 | Royalty |
| 12 | Diabetes |

| | | | | | | | | | | |
|-----------------|------|-----|-------|------------|----|--------|------|-------|-------|---------|
| 08024620031DA0. | 2003 | 01. | A100. | HNA100000C | 1. | 00142. | 511. | A500. | 2651. | 610001. |
|-----------------|------|-----|-------|------------|----|--------|------|-------|-------|---------|

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Segment 4: The Allotment Org Segment



Segment 4: The Allotment Org Segment

Definition

- Allotments are defined within each Fund by the values in Fund Limit and Allotment Org.
- The Allotment Org identifies the IC to whom an allotment is issued (MF and SSF are allotted to the OD, not the individual centers).

Setting up the Allotment Org Segment

- Occurs when a new IC is established
- The value of this segment is the third character of the IC's SAC + 100
- Allotments are currently to the IC Director.

| | | | | | | | | | |
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| 08024620031DA0. | 2003 | 01. | A100. | HNA1000000C | I.00142. | 511. | A500. | 2651. | 610001. |
|-----------------|------|-----|-------|-------------|----------|------|-------|-------|---------|

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Segment 5: The Organization Segment



Segment 5: The Organization Segment

Definition

- This segment represents the organizational unit within NIH to whom the operating budget is issued.
- DHHS requires financial systems to align with HR systems using Standard Administrative Codes (SACs). This means that allowances and operating budgets are issued to a particular office.

Setting up the Organization Segment

- Occurs rarely and would be at the request of the IC Budget Office
- Changes here indicate an IC is establishing new responsible officials for funds control
- The values requested by the IC must be SACs in the NIH HRDB.
- Every postable account has a format of the HRDB SAC plus zeroes to fill to the tenth character and the letter C
- **A list of existing SACs is available on the NIH website for the NIH Office of Management Assessment:**
<http://oma.od.nih.gov/ms/organization/function/index.html>

| | | | | | | | | | |
|-----------------|------|-----|-------|-------------------|----------|------|-------|-------|---------|
| 08024620031DA0. | 2003 | 01. | A100. | HNA100000C | I.00142. | 511. | A500. | 2651. | 610001. |
|-----------------|------|-----|-------|-------------------|----------|------|-------|-------|---------|

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Segment 6: The Internal/External (IE) Segment

| | | | | | | | | | | |
|---|--|-----|-------|------------|----------|------|-------|-------|---------|---------|
|   nbrss <small>NATIONAL INSTITUTES OF HEALTH BIOMEDICAL RESEARCH SUPPORT SYSTEM</small> | Segment 6: The Internal/External (IE) Segment | | | | | | | | | |
| <u>Definition</u> | | | | | | | | | | |
| <ul style="list-style-type: none"> ▪ The I/E Segment indicates whether the use of funds is internal by NIH or external by the research community. ▪ This segment will be used to create up to two allowances per fund, each subject to hard funds control. ▪ Use of this segment provides NIH with a way to fulfill the DHHS requirement of hard funds control at an allowance level on a consistent basis across all ICs. | | | | | | | | | | |
| <u>Setting up the IE Segment</u> | | | | | | | | | | |
| <ul style="list-style-type: none"> ▪ This segment list of values should not change without a major policy level decision throughout the NIH Finance and Budget communities. | | | | | | | | | | |
| 08024620031DA0. | 2003 | 01. | A100. | HNA100000C | I.00142. | 511. | A500. | 2651. | 610001. | |
| | | | | | | | | | | Page 24 |

Segment 7: The Budget Activity Segment



Segment 7: The Budget Activity Segment

Definition

- The Budget Activity Segment is required by DHHS to be structured in a way that supports FARS (CFDA) reporting and both the President's Budget and Congressional Justification.

Setting up the Budget Activity Segment

- Occurs rarely, upon receipt of a written request from the NIH OB to establish a new or disable an existing Budget Activity
- FARS attributes may change at request of IC Budget Office (ICs establish FARS codes through other OD OER offices and then inform the NBS of the values)

| | | | | | | | | | | |
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|-----------------|------|-----|--------|------------|----|--------|------|--------|-------|---------|

Segment 8: The Mechanism Segment



Segment 8: The Mechanism Segment

Definition

- The Mechanism segment supports budget reporting at the NIH mechanism table level.

Setting up the Mechanism Segment

- Occurs rarely, upon receipt of a written request from the NIH OB to establish a new or disable an existing Mechanism
- Sample Values:
 - 005 Extramural Program
 - 501 Inhouse
 - 506 Intramural
 - 601 RMS

| | | | | | | | | | |
|-----------------|------|-----|-------|-------------|----------|------|-------|-------|---------|
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|-----------------|------|-----|-------|-------------|----------|------|-------|-------|---------|

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Segment 9: The Line Item Segment



Segment 9: The Line Item Segment

Definition

- The Line Item Segment is a catch-all segment that will be used for several purposes during initial deployment.

Setting up the Line Item Segment

- Requires IC budget office to submit request for new/disabled Line Item value to the NBS Team for verification that change is needed to maintain unique accounts in NBS and ADB
 - Generally, Gift Funds and CRADAs will require new Line Items for each account
 - Line Items in the regular appropriation should be carefully evaluated to determine if segments already coded could provide a unique code combination without establishing a new Line Item code - goal is to minimize use of Line Item

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Segment 10: The Object Class Segment



Segment 10: The Object Class Segment

Definition

- Values currently mirror the DHHS Object Class Code table, which contains 4 character Object Class values. This segment is designated by DHHS as a 7 character code showing the classification by object of expenditure such as payroll, contract or grant. DHHS will control all values, at least through Track 1.

Setting up the Object Class Segment

- Changes only at the direction of DHHS

| | | | | | | | | | | |
|-----------------|------|-----|-------|------------|----|--------|------|-------|-------|---------|
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|-----------------|------|-----|-------|------------|----|--------|------|-------|-------|---------|

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Segment 11: The SGL Segment



Segment 11: The SGL Segment

Definition

- The US Standard General Ledger Account provides for tracking funds by proprietary (cash, payables, expenses) as well as budgetary accounts (Commitments, Obligations). This information is used to track transactions and produce financial reports. The SGL Codes will be recorded in Oracle as transactions are posted.

Setting up the SGL Segment

- Changes only at the direction of DHHS

| | | | | | | | | | | |
|-----------------|------|-----|-------|-------------|----|--------|------|-------|-------|----------------|
| 08024620031DA0. | 2003 | 01. | A100. | HNA1000000C | I. | 00142. | 511. | A500. | 2651. | 610001. |
|-----------------|------|-----|-------|-------------|----|--------|------|-------|-------|----------------|

Maintaining ACS Segment Values



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Maintaining ACS Segment Values

- The range of possible values for each ACS segment will change and grow based on updates from the Department, the Office of Budget or the ICs. Potential changes include:
 - A memo describing a new fund, usually from NIH OB
 - New Object Class Codes from the Department
 - A New Organization receiving a Budget Allocation from an IC
- The list of values maintained in the NBS for each segment of the ACS must reflect the latest information established by the Department or other sources so NIH staff can use the most up-to-date values when creating their budgetary accounts
- Coordination among ICs, OFM branches and the NBS Team will be necessary to ensure new data values are entered into the NBS in a timely manner
- You can see all ACS values used by your IC in your ADI spreadsheet.

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