

Using Parent Segment Values in Harvard's Chart of Accounts

What are parent values?

To facilitate the grouping of segment values in meaningful ways for reporting and for allocations, Oracle allows for the creation of chart segment values whose only function is to serve as organizers for other segment values. These values, called parent values, cannot be used to create code combinations that receive general ledger transactions; instead, they reference a range (or non-contiguous ranges or groups) of either transactional "child" values or other parents (when participating in a hierarchy). Transactions against child values reporting to a parent value can be summarized or categorized using the parent value alone. Parent values can only be created on independent chart segment values like those found in the TUB, ORG, OBJECT, FUND, ACTIVITY, and ROOT chart segments. They cannot be created in segments like SUBACTIVITY (dependent on the ACTIVITY segment), which depend on values in other segments.

When are parent values used?

Parent values are frequently used in cross-validation (CVR) and flexfield security rule (FSR) names to indicate the range of values covered by the rule. It is therefore important when making changes to the underlying ranges of the parent to make sure these changes are also made to the ranges in cross-validation and flexfield security rule lines that list that parent value in their range. If the CVR or FSR ranges should not change, the parent value should be removed from the name and a reference more closely matching the true range covered by the rule should be substituted.

Two types of parent values

Harvard has designated two types of parent values that can be set up in the chart: **financial** and **allocation** parents. Each parent type has distinct formatting conventions that provide visual indications of their function in the chart. A brief discussion on the two parent types follows.

Financial Parents

Overview Financial parents have been created by Harvard to provide meaningful roll-up groups for summary financial reporting. In this roll-up structure, transactional “child” values report to only one parent value and parent values can themselves report to only one parent value. This reporting relationship proceeds upwards in a hierarchical pyramid from the child level, possibly through multiple parent levels, finally culminating in one (or more) parent values at the highest level. At this level, summaries for all ranges of the transactional child values can be produced.

Harvard has designated four distinct “generations” or levels for financial parent values in the chart. Descriptions of each follow.

Super-parents The level immediately above the transactional child values is called the “super-parent” level. Parent values created at this level begin with the letter “S” followed by the first few digits of the lowest child value (depending on the number of digits allowed for the segment value being created) in the range of values reporting to the super-parent value. Transactional child values report directly to the super-parent level in the financial parent hierarchy. All other parent values, starting with the super-parent level on up, report only to other parent values.

Mega-parents The next level up from the super-parent level of values is the “mega-parent” level. Parent values created at this “grandparent” level begin with the letter “M” followed by the first few digits of the lowest transactional child value (depending on the number of digits allowed for the segment value being created) in the range of “grandchild” transactional values reporting to the value. Within Oracle, the range of values reporting to the “grandparent” mega parent level is expressed as a range of “parent” super-parent values, instead of a range of “grandchild” transactional values.

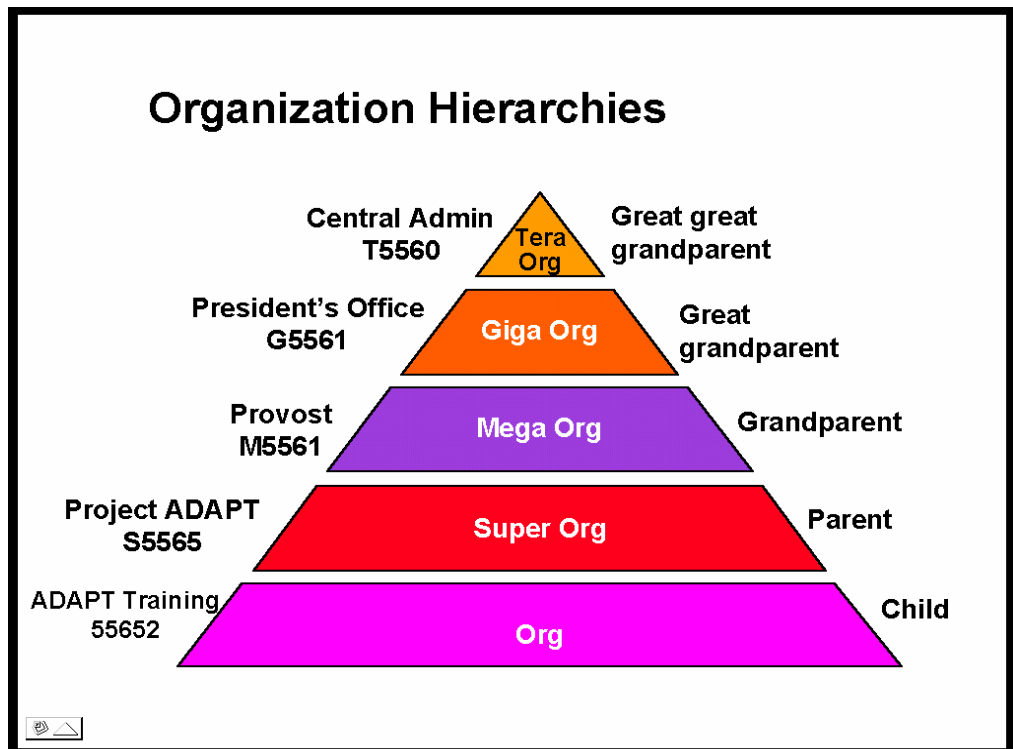
Giga-parents The next level up from the mega-parent level of values is the “giga-parent” level. Parent values created at this “great-grandparent” level begin with the letter “G” followed by the first few digits of the lowest transactional child value (depending on the number of digits allowed for the segment value being created) in the range of “great-grandchild” transactional values reporting to the value. Within Oracle, the range of values reporting to the “great-grandparent” giga-parent level is expressed as a range of “parent” mega-parent values, instead of a range of “great-grandchild” transactional values.

Tera-parents

The next level up from the giga-parent level of values is the “tera-parent” level. Parent values created at this “great-great-grandparent” level begin with the letter “T” followed by the first few digits of the lowest transactional child value (depending on the number of digits allowed for the segment value being created) in the range of “great-great-grandchild” transactional values reporting to the value. Within Oracle, the range of values reporting to the “great-great-grandparent” tera parent level is expressed as a range of “parent” giga-parent values, instead of a range of “great-great-grandchild” transactional values.

Organization hierarchies

The following is a visual representation of the parent hierarchy as it applies to a theoretical parent relationship between central administration ORG segment values:



Allocation Parents

Overview

Harvard has designated a small subset of parent values for use with certain mass allocation functions in the General Ledger. These parent values, which begin with the letter "A," are not used as part of a hierarchical roll-up (as they are in the financial parent structure); instead, they are used to identify and group individual values that participate in specific mass allocations. The "child" values reporting to the allocation parents do not necessarily form part of a contiguous range of values, and in fact may have very little in common with each other, other than the fact that they participate in the same mass allocation.

Allocation parent naming convention

Each tub has been assigned a range of allocation parent values for each CoA segment. The ranges are prefixed by three characters: an "A" to indicate that the value is an allocation parent, and two characters representing the tub to which the range is assigned. For example, the Kennedy School of Government (tub 215) has been assigned a range of allocation parent org values that runs from AKS00 to AKSZZ.

Allocation parent prefixes

Here is a complete list of the assigned two-character tub identifiers for the allocation parent ranges:

Tub Description	Tub Value	Allocation Parent Prefix
ARB^Arnold Arboretum	100	AAA
HUAM^HU Art Museums	105	AAM
DOAK^Dumbarton Oaks	110	ADO
HLNC^Hellenic Ctr	115	AHC
HIID^Harv Inst of Intl Dev	120	AHI
HUP^Harv Univ Press	125	AUP
MAG^Harv Magazine	130	AMG
MEM^Mem Church	135	AME
NMNF^Nieman Foundation	140	ANF
VIT^Villa I Tatti	145	AVT
DINE^Dining Services	150	ADI
CLUB^Faculty Club	155	ACL
SEC^Security	160	ASE
HRSV^Human Resource Svcs	165	AHR
UHS^Univ Health Svcs	170	AHS
UIS^Univ Information System	175	AUI
UOS^Univ Ops Svcs	180	AUO
AGEN^Agencies	185	AAG
YEN^Yenching	190	AYE
HUL^HU Library	195	ALI
IOP^Inst of Politics	205	AIP

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Tub Description	Tub Value	Allocation Parent Prefix
KSG^Kennedy School of Government	215	AKS
JCHS^Joint Ctr for Housing Studies	225	AJC
GSD^Grad School of Design	235	AGD
DIV^Divinity School	245	ADV
GSE^Grad School of Education	255	AGE
HLS^Harv Law School	265	ALS
SPH^School of Public Health	275	ASP
RAD^Radcliffe	285	ARD
ART^American Repertory Theatre	295	AAR
FCOL^FAS College Life & Student Svcs	310	AFS
FDEA^FAS Divn of Eng. & Appl. Science	325	AFD
FATH^FAS Athletics	340	AFA
FDCE^FAS Continuing Education	355	AFE
FCOR^FAS Core	370	AFC
FMUS^FAS Museums	385	AFM
FGS^Grad School of Arts & Sciences	400	AFG
FHCL^Harv Coll Library	415	AFL
HBS^Harv Business School	430	ABS
HBSI^HBS - Executive Development Ctr	445	ABE
HBSR^HBS Research Centers	455	ABR
HBSP^HBS - Publishing	460	ABP
HBSC^HBS – Student Clubs	465	ABC
SELF^HBS - Student Ed. Loan Fund	475	ABL
MEDC^Harv Med Center	490	AMC
HMI^Harv Med Intl	505	AMI
HMIG^Hrzd Med Intl Gulf FZ LLC	510	AMJ
HMID^Dubai Harv Fdn for Med Rsch	515	AMK
HMS^Harv Med School	520	AMS
ION^HMS - Ion Inc.	535	AMO
HSDM^Harv School of Dental Med	550	AMD
ARMN^Armenise	565	AMA
HCNR^Harv Ctr for Neurodegen+Repair	570	AMH
HPRE^Harv Planning & Real Estate	580	AHP
HPR3^HPRE 3rd Party	595	AH3
CADM^Central Administration	610	ACA
PRES^President's Initiatives	625	APR
USI^University Science Initiatives	630	ASI
CCOR^Central Financial Core	640	ACC
ALSP^Allston Projects	645	AAP
BEN^Benefits	650	ABE
INV^Investments	655	AIN
GIAN^GIA Nonconsolidated Entities	660	AGI
MSTR^Master Trust	670	AMT
CALT^Charitable Annuity Lead Trust	685	ACT
CRT^Charitable Remainder Trust	700	ACR

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Tub Description	Tub Value	Allocation Parent Prefix
CLTS^Charitable Lead Trusts	705	ALC
GIFT^Gift Annuities	715	AGF
HBF^Harv Balanced Fund (PIF)	730	AHF
HGF^Harv Growth Fund (PIF)	745	AHG
HHYF^Harv High Yield Fund (PIF)	760	AHH
HIF^Harv Income Fund (PIF)	775	AIF
IEF^Intl Equity Fund	790	AEF
IEIF^Intl Equity Income Fund	805	AIE
IBF^Intl Bond Fund	820	ABF
LRF^Life Return Fund (PIF)	835	ALR
LTIF^Long Term Income Fund (PIF)	850	ALT
University Allocations		AHU

Maintaining Parent Values

Submitting parent value requests

Parent requests for the ORG, FUND, ACTIVITY, and ROOT segments should be submitted through the Chart-Security Maintenance Application (CSMA). For detailed steps on submitting a parent value request, refer to the CSMA work instruction for the appropriate CoA segment.

Requests to add, modify, disable, or re-enable parent values in the TUB and OBJECT segments should be forwarded via e-mail to chart@camail.harvard.edu.

Parent request processing

The changes associated with parent requests submitted through CSMA, while recorded and forwarded on an automated basis to the Office of Applications Administration, are actually entered into the Oracle general ledger manually (as are TUB and OBJECT requests sent directly to chart@camail.harvard.edu). Therefore, more time is required to process them than is needed for child and budget-only values that CSMA can directly upload to Oracle.

Once Applications Administration has received your parent request, they will process it in less than 48 hours (barring any validation issues that need to be resolved).

Parent request validations

Application Administration performs the following validations before making any changes into Oracle:

Parent Type	Segment Type	Request Type	Validations	Notes
Allocation	TUB, ORG, OBJECT, FUND, ACTIVITY, ROOT	ADD	Children requirements: <ul style="list-style-type: none"> Valid # of characters Start of range less than end of range Must fall within tub's range 	<ol style="list-style-type: none"> Allocation formulae must be approved and tested by General Accounting before the new parent can be processed. Contact Sharon Wagner at 496-4692 for details. Tub should notify the other tub before creating an allocation parent with children that fall in that other tub's range.
		MOD	Children requirements: <ul style="list-style-type: none"> Valid # of characters Start of range less than end of range Must fall within tub's range 	Tub should notify the other tub before creating an allocation parent with children that fall in that other tub's range.

Parent Type	Segment Type	Request Type	Validations	Notes
		DIS	The parent must not be present in any allocation formula(e).	<ol style="list-style-type: none"> 1. If the parent to be disabled appears in an active allocation, the tub should provide Sharon Wagner at General Accounting (6-4692) with a revised allocation formula. Once the change to the allocation is tested, approved, and released into Oracle, the request to disable the parent may be submitted. 2. If the parent to be disabled is associated with an allocation that will be decommissioned, the tub should first contact Sharon Wagner at General Accounting (6-4692) and let her know that the allocation should be deleted. Once the allocation has been deleted, the tub should submit the disable request.
		REEN	Children requirements: <ul style="list-style-type: none"> • Valid # of characters • Start of range less than end of range • Must fall within tub's range 	Tub should notify the other tub before re-enabling an allocation parent with children that fall in that other tub's range.
Financial	ORG	ADD	Children requirements: <ul style="list-style-type: none"> • Valid # of characters • Start of range less than end of range • Must fall within tub's range • Must roll up to a unique parent • Must be included in an org/fund and org/activity CVR Parent value must be included in or be at the highest parent rollup level established for the tub.	
		MOD	Children requirements: <ul style="list-style-type: none"> • Valid # of characters • Start of range less than end of range • Must fall within tub's range • Must roll up to a unique parent • Must be included in an org/fund and org/activity CVR 	Tub should also check whether any existing FSRs/Responsibilities based on this parent value need to be adjusted. Any security adjustments should be submitted to appadm@harvard.edu via Apps Admin's User Security form prior to submitting the CSMA request to modify the parent.
		DIS	<ul style="list-style-type: none"> • Each child value formerly associated with this parent must roll up to a unique parent or must be disabled. • Each child value formerly associated with this parent must be included in an org/fund and org/activity CVR or must be disabled. 	Tub should also check whether any existing FSRs/Responsibilities based on this parent value need to be adjusted. Any security adjustments should be submitted to appadm@harvard.edu via Apps Admin's User Security form prior to submitting the CSMA request to modify the parent.

Parent Type	Segment Type	Request Type	Validations	Notes
		REEN	<p>Children requirements:</p> <p>Valid # of characters</p> <ul style="list-style-type: none"> • Start of range less than end of range • Must fall within tub's range • Must roll up to a unique parent • Must be included in an org/fund and org/activity CVR <p>Parent value must be included in or be at the highest parent rollup level established for the tub.</p>	
Financial	FUND, ACTIVITY, ROOT	ADD	<p>Children requirements:</p> <ul style="list-style-type: none"> • Valid # of characters • Start of range less than end of range • Must fall within tub's range • Must roll up to a unique parent 	
		MOD	<p>Children requirements:</p> <ul style="list-style-type: none"> • Valid # of characters • Start of range less than end of range • Must fall within tub's range • Must roll up to a unique parent 	Tub should also check whether any existing FSRs/Responsibilities based on this parent value need to be adjusted. Any security adjustments should be submitted to appadm@harvard.edu via Apps Admin's User Security form prior to submitting the CSMA request to modify the parent.
		DIS		Tub should also check whether any existing FSRs/Responsibilities based on this parent value need to be adjusted. Any security adjustments should be submitted to appadm@harvard.edu via Apps Admin's User Security form prior to submitting the CSMA request to modify the parent.
		REEN	<p>Children requirements:</p> <ul style="list-style-type: none"> • Valid # of characters • Start of range less than end of range • Must fall within tub's range • Must roll up to a unique parent 	

If your CSMA request does not pass one of these validations, Applications Administration will return it to you for edit with the deficient areas noted in the request comments. You will have the opportunity to correct the request and resubmit from the CSMA notification (see the CSMA Worklist work instruction for details on the process).