Oracle® Public Sector Advanced Features

User's Guide

Release 11*i*

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If you would like a reply, please give your name, address, and telephone number below.

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Preface

The Oracle Public Sector Advanced Features User's Guide provides information on how to use Oracle Public Sector Advanced Features.

The following sections are included in this preface:

- Audience for this Guide
- Conventions
- Documentation Accessibility
- Other Information Sources
- Navigation Paths
- Training and Support
- Do Not Use Database Tools to Modify Oracle Applications Data
- About Oracle
- Documentation Sales
- Feedback

Audience for this Guide

Welcome to Release 11*i* of the Oracle Public Sector Advanced Features User's Guide.

This guide assumes users have a working knowledge of the following:

- principles and customary practices of the business area

- Oracle Public Sector Advanced Features

  Oracle suggests that users who have never used Oracle Public Sector Advanced Features attend one or more of the Oracle Public Sector Advanced Features training classes available through Oracle University.

- Oracle Applications graphical user interface

  To learn more about the Oracle Applications graphical user interface, read the *Oracle Applications User's Guide.*

See Other Information Sources for more information about Oracle Applications product information.

Conventions

The following conventions are observed:

- special conventions
- usage conventions
- references

Special Conventions

The following special conventions are observed:

bold	Bold type denotes buttons or menu paths, as in the following example:
	Submit and **File** - **New** - **Open**
UPPERCASE	Uppercase text denotes Oracle keywords, statements, and statuses, as in the following example:
	CONFIRMED
Courier	Courier font denotes a mathematical formula, as in the following example:
	2%/(100%−2%) x 360/((30−(10−0)) = 0.367
<>	Angle brackets denote a user-selected value, as in the following example:
	<Pagebreak 1>
[ ]	Square brackets denote a description that assists the user, but is not actually a part of the application, as in the following example:
	[field not available]
Note:	Notes alert users to the following type of information in this guide:
	Note: Notes alert users to key points to consider when using a feature.
WARNING:	Warnings alert users to the following type of information in this guide:
	WARNING: Warnings highlight text that warns of actions that could result in loss of data or incorrect processing.

Usage Conventions

The following usage conventions are observed:

Attach file	Indicates that users should click the Attachment icon to attach a document to a record.
	For information on attachments, see About Attachments and Attachments Window, *Oracle Applications User's Guide*.
Close the window.	Indicates users should close the window using either the **File** - **Close Form** command or by clicking on the x in the upper right-hand corner.
	Note: The **File** - **Close Form** command produces different results depending on the product and platform in use. For example, sometimes it closes only one window; at other times, it closes all open windows. Users must familiarize themselves with how the command behaves in their own environments.
Descriptions of Graphics	Textual descriptions accompany all graphics that appear in this guide. Screen shot fields are described in the accompanying window description tables.
Query appropriate data.	Indicates users should query data in the window using **View** - **Find** or **View** - **Query By Example** - **Enter**.
	For information on entering and querying data, see Entering and Querying Data, *Oracle Applications User's Guide*.

References

All references to specific chapters refer to chapters in this guide unless otherwise noted.

Documentation Accessibility

Our goal is to make Oracle products, services, and supporting documentation accessible, with good usability, to the disabled community. To that end, our documentation includes features that make information available to users of assistive technology. This documentation is available in HTML format, and contains markup to facilitate access by the disabled community. Standards will continue to evolve over time, and Oracle Corporation is actively engaged with other market-leading technology vendors to address technical obstacles so that our documentation can be accessible to all of our customers. For additional information, visit the Oracle Accessibility Program Web site at

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Accessibility of Code Examples in Documentation

JAWS, a Windows screen reader, may not always correctly read the code examples in this document. The conventions for writing code require that closing braces should appear on an otherwise empty line; however, JAWS may not always read a line of text that consists solely of a bracket or brace.

Accessibility of Links to External Web Sites in Documentation

This documentation may contain links to Web sites of other companies or organizations that Oracle Corporation does not own or control. Oracle Corporation neither evaluates nor makes any representations regarding the accessibility of these Web sites.

Other Information Sources

Users can choose from many sources of information, including online documentation, training, and support services, to increase their knowledge and understanding of Oracle Public Sector Advanced Features.

When this guide refers to other Oracle Applications documentation, use only the Release 11*i* versions of those guides.

Enhancements are added to this product regularly. Information presented here may be superseded by subsequent updates to online help. If there is a discrepancy between product functionality and the online help describing it, ensure that the system administrator has installed the most current updates to online help.

MetaLink

Oracle MetaLink is Oracle Support Services' premier web support service and offers technical support, information, and a wide variety of product documentation online. Included on the MetaLink site are new release features, user's and administrator's guides, error message manuals, eTRMs (electronic technical reference manuals), upgrade information, and articles on product functionality, current issues, setup and installation, and troubleshooting.

MetaLink is available at http://metalink.oracle.com/.

Online Documentation

All Oracle Applications documentation is available online in HTML or PDF.

- **Online Help** - The new features section, located in the product overview chapter in the HTML help, describes new features in 11*i*. This information is updated for each new release of Oracle Public Sector Advanced Features. The new features section also includes information about any features that were not yet available when this guide was printed. For example, if the system administrator installs software from mini-packs or an upgrade, this section describes the new features.

  Online help patches with the latest help are available on MetaLink.

- **11i Features Matrix** - This document lists new features available by patch and identifies any associated new documentation. The new features matrix document is available on MetaLink.

- **About Oracle Public Sector Advanced Features Document** - Refer to the About Oracle Public Sector Advanced Features document on MetaLink to learn about new documentation or documentation patches available for download.

Related User's Guides

Oracle Public Sector Advanced Features shares business and setup information with other Oracle Applications products. Users may want to refer to other user's guides when setting up and using Oracle Public Sector Advanced Features.

Read the guides online by choosing Library from the expandable menu on the HTML help window, by reading from the Oracle Applications Document Library CD included in the media pack, or using a Web browser with a URL provided by the system administrator.

Purchase printed guides, if required, from the Oracle Store at http://oraclestore.oracle.com.

Guides Related to All Products

Oracle Applications User's Guide

This guide explains how to enter data, query, run reports, and navigate using the graphical user interface available with this release of Oracle Public Sector Advanced Features and any other Oracle Applications products. This guide also includes information on setting user profiles, as well as running and reviewing reports and concurrent processes.

Access this user's guide by choosing Getting Started with Oracle Applications from any Oracle Applications help file.

User's Guides Related to This Product

This guide contains references to the following Oracle publications. Use the Release 11*i* versions of these guides, unless otherwise specified.

- *Oracle Public Sector General Ledger User's Guide*

- *Oracle Public Sector Payables User's Guide*

- *Oracle Public Sector Purchasing User's Guide*

- *Oracle Public Sector Receivables User's Guide*

Installation and System Administration

Oracle Applications Concepts

This guide provides an introduction to the concepts, features, technology stack, architecture, and terminology for Oracle Applications, Release 11*i*. It is a useful first book to read before an installation of Oracle Applications. This guide also introduces the concepts behind Applications-wide features such as Business Intelligence (BIS), languages and character sets, and Self Service Web Applications.

Installing Oracle Applications

This guide provides instructions for managing the installation of Oracle Applications products. In Release 11*i*, much of the installation process is handled using Oracle Rapid Install, which minimizes the time to install Oracle Applications, the Oracle8 technology stack, and the Oracle8*i* Server technology stack by automating many of the required steps. This guide contains instructions for using Oracle Rapid Install and lists the tasks needed to complete an installation. Use this guide in conjunction with individual product user's guides and implementation guides.

Upgrading Oracle Applications

Refer to this guide when upgrading Oracle Applications Release 10.7 or Release 11.0 products to Release 11*i*. This guide describes the upgrade process and lists database and product-specific upgrade tasks. To upgrade to Release 11*i*, users must be at Release 10.7, in NCA, SmartClient, or character mode, or Release 11.0. Users cannot upgrade to Release 11*i* directly from releases prior to 10.7.

Maintaining Oracle Applications

Use this guide to run various AD utilities, such as AutoUpgrade, AutoPatch, AD Administration, AD Controller, AD Relink, License Manager, and others. The guide contains how-to steps, screenshots, and other information needed to run the AD utilities. This guide also provides information on maintaining the Oracle Applications file system and database.

Oracle Applications System Administrator's Guide

The guide provides planning and reference information for the Oracle Applications system administrator. The guide contains information on how to define security, customize menus and online help, and manage concurrent processing.

Oracle Alert User's Guide

This guide explains how to define periodic and event alerts to monitor the status of Oracle Applications data.

Oracle Applications Developer's Guide

This guide contains the coding standards followed by the Oracle Applications development staff. It describes the Oracle Application Object Library components needed to implement the Oracle Applications user interface (UI) described in the *Oracle Applications User Interface Standards for Forms-Based Products.* It also provides information to help users build custom Oracle Forms Developer 6*i* forms so that they integrate with Oracle Applications.

Oracle Applications User Interface Standards for Forms-Based Products

This guide contains the UI standards followed by the Oracle Applications development staff. It describes the UI for Oracle Applications products and how to apply this UI to the design of an application built by using Oracle Forms.

Other Implementation Documentation

Oracle Applications Product Update Notes

Use this guide as a reference for upgrading an installation of Oracle Applications. It provides a history of the changes to individual Oracle Applications products between Release 11.0 and Release 11*i*. It includes new features, enhancements, and changes made to database objects, profile options, and seed data for this interval.

Multiple Reporting Currencies in Oracle Applications

Users who employ the multiple reporting currencies feature to record transactions in more than one currency must use this manual before implementing Oracle Public Sector Advanced Features. This manual details additional steps and setup considerations for implementing Oracle Public Sector Advanced Features with this feature.

Multiple Organizations in Oracle Applications

This guide describes how to set up and use Oracle Public Sector Advanced Features with the Oracle Applications multiple organization support feature, so users can define and support different organization structures when running a single installation of Oracle Public Sector Advanced Features.

Oracle Workflow Administrator's Guide

This guide explains how to complete the setup steps necessary for any Oracle Applications product that includes workflow-enabled processes, as well as how to monitor the progress of runtime workflow processes.

Oracle Workflow Developer's Guide

This guide explains how to define new workflow business processes and customize existing Oracle Applications-embedded workflow processes. It also describes how to define and customize business events and event subscriptions.

Oracle Workflow User's Guide

This guide explains how Oracle Applications users can view and respond to workflow notifications and monitor the progress of their workflow processes.

Oracle Workflow API Reference

This guide describes the APIs provided for developers and administrators to access Oracle Workflow.

Oracle Applications Flexfields Guide

This guide provides flexfields planning, setup, and reference information for the Oracle Public Sector Advanced Features implementation team, as well as for users responsible for the ongoing maintenance of Oracle Applications product data. This manual also provides information on creating custom reports on flexfields data.

Oracle eTechnical Reference Manuals

Each eTechnical Reference Manual (eTRM) contains database diagrams and a detailed description of database tables, forms, reports, and programs for a specific Oracle Applications product. This information helps users convert data from existing applications, integrate Oracle Applications data with non-Oracle applications, and write custom reports for Oracle Applications products. Oracle eTRM is available on MetaLink.

Oracle Manufacturing APIs and Open Interfaces Manual

This manual contains up-to-date information about integrating with other Oracle Manufacturing applications and with other systems. The guide includes APIs and open interfaces found in Oracle Manufacturing.

Oracle Order Management Suite APIs and Open Interfaces Manual

The manual contains up-to-date information about integrating with other Oracle Manufacturing applications and with other systems. The guide includes APIs and open interfaces found in Oracle Order Management Suite.

Oracle Applications Message Reference Manual

This manual describes all Oracle Applications messages. The guide is available in HTML format on the documentation CD-ROM for Release 11*i*.

Navigation Paths

Navigation paths for windows in Oracle Public Sector Advanced Features are documented for the system as they are shipped. If responsibilities are changed after installation the documented navigation paths may not be correct.

Training and Support

Training

Oracle offers a complete set of training courses to help users and their staffs master Oracle Public Sector Advanced Features and reach full productivity quickly. These courses are organized into functional learning paths, so users take only those courses appropriate to their jobs or areas of responsibility.

Users have a choice of educational environments. They can attend courses offered by Oracle University at any one of our many Education Centers, or can arrange for our trainers to teach at their facility, or can employ the Oracle Learning Network (OLN), Oracle University's online education utility. In addition, Oracle training professionals can tailor standard courses or develop custom courses to meet users' needs. For example, users can employ their own organizational structure, terminology, and data as examples in a customized training session delivered at their own facility.

Support

From on-site support to central support, our team of experienced professionals provides the help and information needed to keep Oracle Public Sector Advanced Features working for all users. This team includes the technical representative, account manager, and Oracle's large staff of consultants and support specialists with expertise in users' specific business areas, managing an Oracle server, and users' hardware and software environments.

Do Not Use Database Tools to Modify Oracle Applications Data

We STRONGLY RECOMMEND that users never use SQL*Plus, Oracle Data Browser, database triggers, or any other tool to modify Oracle Applications tables, unless otherwise instructed.

Oracle Corporation provides powerful tools users can employ to create, store, change, retrieve, and maintain information in an Oracle database. But if users employ tools such as SQL*Plus to modify Oracle Applications data, they risk destroying the integrity of the data and lose the ability to audit changes to the data.

Because Oracle Applications tables are interrelated, any change made using Oracle Applications can update many tables at once. But when users modify Oracle Applications data using anything other than Oracle Applications, users might change a row in one table without making corresponding changes in related tables. If the tables get out of synchronization with each other, users risk retrieving erroneous information and unpredictable results throughout Oracle Applications.

When users employ Oracle Applications to modify the data, Oracle Applications automatically checks that the changes are valid. Oracle Applications also keeps track of who changes the information. But if users enter information into database tables using database tools, users can store invalid information. Users also lose the ability to track who has changed the information because SQL*Plus and other database tools do not keep a record of changes.

About Oracle

Oracle Corporation develops and markets an integrated line of software products for database management, applications development, decision support, and office automation, as well as Oracle Applications, an integrated suite of more than 160 software modules for financial management, supply chain management, manufacturing, project systems, human resources, and customer relationship management.

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Oracle values comments and feedback. At the end of this guide is a Reader's Comment Form that users can employ to explain what they like or dislike about Oracle Public Sector Advanced Features or this user's guide. Mail comments to the following address or call us directly at (650) 506-7000.

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Or, send electronic mail to appsdoc_us@oracle.com.

1

Product Overview

This chapter provides an overview of Oracle Public Sector Advanced Features. The following sections are in this chapter:

- Definition
- Overview
- New Features

Definition

Oracle Public Sector Advanced Features enhances the overall flexibility of Oracle Public Sector Financials.

Overview

Advanced Features includes the following advanced features:

- Multi-Fund Accounts Receivable

- Encumbrance Reconciliation Reports

- Governmental Accounting Standards Board (GASB) 34/35 Asset Accounting

Multi-Fund Accounts Receivable

Multi-fund accounts receivable is an optional feature that allows users to post receivables invoices, receipts, debit memos, credit memos, and adjustments to multiple balancing segment values or funds.

Public sector entities typically have multiple funds. A fund is a source of money. Examples of typical public sector funds include a general operating fund, an endowment fund, and a gift fund. Each of these funds have different purposes or uses and different reporting requirements.

Many public sector entities must report the amount of cash that has been deposited and disbursed by fund. To assist public sector organizations in meeting their reporting requirements, Oracle Public Sector Receivables provides the optional multi-fund accounts receivable feature. This feature allows agencies to track receivables, receipts, and adjustments by fund.

Features

Multi-fund accounts receivable allows users to do the following:

- post multiple matching revenue and receivables entries to many different operating funds

- create matching cash receipts, adjustments, and discount journal entries against the receivables balances in all necessary operating funds

- record revenue, tax, and freight in multiple funds within a single invoice

- automatically record matching receivables balances in each corresponding fund

Multi-fund accounts receivable transactions can coexist with standard, nonmulti-fund transactions. Payments from customers can be applied to either multi-fund accounts receivable, nonmulti-fund accounts receivable, or both at the same time.

Note: When using the multi-fund accounts receivable feature, specific Receivables functionality is not currently available.

Encumbrance Reconciliation Reports

The encumbrance reconciliation reports are used to identify encumbrance-related account imbalances between General Ledger and subsidiary ledgers.

The following encumbrance reconciliation reports are provided:

- Encumbrance Account Details Report
- Encumbrance Document Details Report

The Encumbrance Account Details Report performs the following tasks:

- determines General Ledger encumbrance account balances, based on parameters entered
- identifies journal entry line amounts that contributed to the General Ledger encumbrance account balances
- identifies the source document that created the journal entry line amounts
- reconciles the General Ledger encumbrance journal amounts against the subsidiary ledger encumbered amount

The Encumbrance Document Details Report performs the following tasks:

- lists the General Ledger journals associated with the subsidiary ledger source documents
- lists accounting entries generated from specified subsidiary ledger source documents

Governmental Accounting Standards Board (GASB) 34/35 Asset Accounting

Governmental Accounting Standards Board (GASB) 34/35 requires users to meet new reporting requirements for state and local governments and for public colleges and universities. Public sector organizations must prepare financial statements using the accrual basis of accounting, in addition to providing the modified accrual-based fund statements already required.

GASB 34/35 asset accounting enables users to report capital acquisitions as expenditures in fund statements and as depreciating assets in the government- or university-wide statements, while continuing to charge the acquisitions to expense accounts in Oracle Public Sector Purchasing and Oracle Public Sector Payables.

New Features

Oracle Public Sector Advanced Features, Release 11*i* incorporates the following new features:

- transaction types setup for multi-fund accounts receivable
- AutoInvoice and AutoLockbox enabled for multi-fund accounts receivable
- reconciliation reports for multi-fund accounts receivable
- coexistence of standard and multi-fund accounts receivable transactions
- improved multi-fund accounts receivable accounting procedure
- encumbrance reconciliation reports
- enhanced transaction codes feature moved to Oracle U.S. Federal Financials
- GASB 34/35 asset accounting

Part I

Setting Up Oracle Public Sector Advanced Features

2

Oracle Public Sector Advanced Features Setup Overview

This chapter describes the setup steps that are required for Oracle Public Sector Advanced Features. The following sections are in this chapter:

- Overview
- Oracle Public Sector Advanced Features Setup Checklist
- Oracle Public Sector Advanced Features Setup Steps

Overview

This chapter provides a setup checklist for Oracle Public Sector Advanced Features and describes the setup steps.

Complete all required setup steps for the following applications before beginning the Advanced Features setup steps:

- Oracle Applications System Administration
- Oracle Assets
- Oracle Public Sector General Ledger
- Oracle Public Sector Payables
- Oracle Public Sector Purchasing
- Oracle Public Sector Receivables

Oracle Public Sector Advanced Features Setup Checklist

All required steps in this checklist must be completed. Specific information for each setup step is described in the following section, Oracle Public Sector Advanced Features Setup Steps, page 2-6.

Note: The sequence indicated for the setup checklist applies to the Advanced Features setup process only. For each application installed, consult the manuals for that application to determine the sequence of setup steps.

Table 2–1 shows the Advanced Features setup checklist.

Table 2–1   Oracle Public Sector Advanced Features Setup Checklist

Step Number	Setup Step	Step Type	Oracle Application	Feature
1.	Define a Set of Books	required	General Ledger	Encumbrance Reconciliation Reports GASB 34/35 Asset Accounting
2.	Create New Responsibilities	optional, but recommended	System Administration	Multi-Fund Accounts Receivable GASB 34/35 Asset Accounting
3.	[Assign Responsibilities to Users]	optional, but recommended	System Administration	Multi-Fund Accounts Receivable GASB 34/35 Asset Accounting
4.	Specify Site-Level and Application Level Profile Options	required with defaults	System Administration	Multi-Fund Accounts Receivable GASB 34/35 Asset Accounting
5.	Enable Multi-Fund Accounts Receivable Implementation	required	Advanced Features	Multi-Fund Accounts Receivable

Table 2–1   Oracle Public Sector Advanced Features Setup Checklist

Step Number	Setup Step	Step Type	Oracle Application	Feature
6.	Implement Function Security	required	System Administration	Multi-Fund Accounts Receivable
7.	[Define Request Groups]	required [not part of standard setup checklist]	System Administration	Multi-Fund Accounts Receivable GASB 34/35 Asset Accounting
8.	Define Chart of Accounts	required	General Ledger	GASB 34/35 Asset Accounting
9.	Define Transaction Types	required	Receivables	Multi-Fund Accounts Receivable
10.	Define Receivables Activities	required	Receivables	Multi-Fund Accounts Receivable
11.	Define Book Controls	required	Assets	GASB 34/35 Asset Accounting
12.	Define Payables Options	required	Payables	GASB 34/35 Asset Accounting
13.	Define Request Set	required	System Administration	GASB 34/35 Asset Accounting
14.	Define Journal Reversal Criteria	optional, but recommended	General Ledger	GASB 34/35 Asset Accounting
15.	Set Up the Global Consolidation System (GCS)	required	General Ledger	GASB 34/35 Asset Accounting
16.	[Set Up MassAllocation Batches]	required [not part of standard setup checklist]	General Ledger	GASB 34/35 Asset Accounting

Table 2–1   Oracle Public Sector Advanced Features Setup Checklist

Step Number	Setup Step	Step Type	Oracle Application	Feature
17.	[Define Financial Reports With Financial Statement Generator (FSG)]	required [not part of standard setup checklist]	General Ledger	GASB 34/35 Asset Accounting
18.	Enable Dynamic Insertion	required	General Ledger	Multi-Fund Accounts Receivable
19.	Define Multi-Fund Accounts Receivable Allocation Methods	required	Advanced Features	Multi-Fund Accounts Receivable
20.	Define Multi-Fund Accounts Receivable Transaction Types	required	Advanced Features	Multi-Fund Accounts Receivable
21.	Define Multi-Fund Accounts Receivable Receivables Activities	optional	Advanced Features	Multi-Fund Accounts Receivable
22.	Define Multi-Fund Accounts Receivable Account Pairs	optional	Advanced Features	Multi-Fund Accounts Receivable
23.	Schedule Multi-Fund Accounts Receivable Distributions	required	Advanced Features	Multi-Fund Accounts Receivable

Oracle Public Sector Advanced Features Setup Steps

To set up Advanced Features, perform the following setup steps in the order listed.

1. Define a Set of Books

This step applies to encumbrance reconciliation reports and GASB 34/35 asset accounting.

Encumbrance Reconciliation Reports

To use the full capabilities of encumbrance accounting and run encumbrance reconciliation reports, users must enable budgetary control for a set of books.

Note: If budgetary control is disabled, users can still enter manual encumbrances by journal entry, but encumbrances cannot be automatically generated from requisitions, purchase orders, and invoice transactions.

To enable budgetary control for a set of books, see Enabling and Disabling Budgetary Control, Oracle Public Sector General Ledger User's Guide.

GASB 34/35 Asset Accounting

To enable asset accounting in compliance with GASB 34/35, set up a second, accrual-based General Ledger set of books that uses the same chart of accounts, calendar, and currency as the primary modified accrual General Ledger set of books.

To define a new set of books, see Defining Sets of Books, Oracle Public Sector General Ledger User's Guide.

2. Create New Responsibilities

This step applies to multi-fund accounts receivable and GASB 34/35 asset accounting.

Determine the responsibilities that will use multi-fund accounts receivable. If required, create new responsibilities. A separate responsibility must be assigned to each organization and set of books where multi-fund accounts receivable is enabled.

Set up a GASB reporting responsibility that is tied to the accrual General Ledger set of books through the GL: Set of Books profile option. Assign this responsibility to users who prepare or run GASB reports.

To create new responsibilities, see Defining a Responsibility, Responsibilities Window, and Users Window, Oracle Applications System Administrator's Guide.

3. [Assign Responsibilities to Users]

Assign new responsibilities for multi-fund accounts receivable and GASB 34/35 reporting to users.

Note: Users must be assigned to the PSA Administrator responsibility to implement multi-fund accounts receivable.

To create new users or assign access to Advanced Features for existing users, see Overview of Oracle Applications Security and Users Window, Oracle Applications System Administrator's Guide.

4. Specify Site-Level and Application Level Profile Options

This step applies to multi-fund accounts receivable and GASB 34/35.

This section includes the following parts:

- Set Up Profile Option Levels
- Set Up Profile Option Values

Set Up Profile Option Levels

The common user profile options for Oracle Applications must be specified as part of System Administration setup. There are a maximum of four levels at which a profile can be set: Site, Application, Responsibility, and User. Most profiles are seeded with default values at the site level that serve as the defaults until they are overridden at other levels.

If users are using single organization, the profile options are set at the site level. If multiple organizations is implemented, Advanced Features profile values should be set at the responsibility level.

Table 2–2 describes the profile option levels.

Table 2–2   Profile Option Levels

Feature	Profile Option Name	Site	Applica-tion	Respon-sibility	User
Multi-Fund Accounts Receivable GASB 34/35 Asset Accounting	GL: Set of Books	x		x	
Multi-Fund Accounts Receivable	MO: Operating Unit	x		x	
Multi-Fund Accounts Receivable	AR: Use Invoice Accounting For Credit Memos		x		

Set Up Profile Option Values

Table 2–3 describes the profile option values.

Table 2–3   Oracle Public Sector Advanced Features Profile Option Values

Profile Option Name	Value	Description
GL: Set of Books	set of books	enables set of books to be used in Advanced Features; must be set up at the responsibility level
		Verify the set of books that is using multi-fund accounts receivable or GASB 34/35 reporting.
		Note: If multiple organizations is implemented, a set of books is linked to a specific Advanced Features responsibility.
MO: Operating Unit	organization name; list of values	Set the multiple organization profile option for users who have multiple organization environments.
		Verify the organization identifier that is using multi-fund accounts receivable.
		Note: Each organization linked to a particular responsibility appears on the Responsibilities menu. When logging in, users select the responsibility that corresponds to the appropriate organization. Each unique organization identifier must be associated with a responsibility.
AR: Use Invoice Accounting For Credit Memos	yes or no; list of values	Set to yes so that credit memos always follow the accounting for invoices.
		Note: The profile option must be set to yes to use multi-fund accounts receivable.
AR: Disable Receivable Activity Balancing Segment Substitution	yes or no; list of values	Set to Yes so that the balancing segment value is not substituted by Oracle Receivables logic; instead, multi-fund accounts receivable logic generates additional entries to balance out segment values. This profile option applies to miscellaneous cash receipts, adjustments, discounts, and finance charges.

5. Enable Multi-Fund Accounts Receivable Implementation

Enable a multi-fund accounts receivable implementation to set up multi-fund transaction types and use the multi-fund accounts receivable feature.

Note: Enable a multi-fund accounts receivable implementation for a particular responsibility and organization. The implementation must be enabled for each organization using multi-fund accounts receivable.

To enable a multi-fund accounts receivable implementation, see Multi-Fund Accounts Receivable Setup, page 4-1.

6. Implement Function Security

Add multi-fund accounts receivable functions to the Receivables top menu.

Note: The functions for multi-fund accounts receivable are predefined.

Table 2–4 shows the functions added to the AR_NAVIGATE_GUI menu.

Table 2–4   Menu, Submenu, and Function Names

Menu Name	Submenu Name	Function Name
AR_NAVIGATE_GUI	<blank>	Adjustment Distributions
	<blank>	Multiple Fund Balances
	<blank>	Transaction Distributions
	<blank>	Receipt Distributions
	<blank>	Credit Memo Distributions

To implement function security, see Overview of Function Security and Menus Window, Oracle Applications System Administrator's Guide.

7. [Define Request Groups]

This step applies to multi-fund accounts receivable and GASB 34/35 asset accounting.

For reporting purposes, the PSA Administrator responsibility can only be assigned one organization.

To enable multiple organizations to access multi-fund accounts receivable reports, add the reports to the following request groups owned by Receivables:

- Receivables All
- Other

For GASB 34/35 asset accounting, add processes to the All Reports request group in Payables.

Table 2–5 shows the reports and programs added to the request groups in Receivables and Payables.

Table 2–5   Request Groups

Request Group	Application	Report or Program
Receivables All	Receivables	PSA Adjustment Register
		PSA Aging 4 Buckets Report
		PSA Applied Receipts Register
		PSA Create Multiple Fund Distributions
		PSA Multiple Fund Distributions Error Report
		PSA Receipt Register
		PSA Sales Journal by Customer
		PSA Sales Journal by GL Account
		PSA Transaction Register
Other	Receivables	PSA Adjustment Register
		PSA Aging 4 Buckets Report
		PSA Applied Receipts Register
		PSA Create Multiple Fund Distributions
		PSA Multiple Fund Distributions Error Report
		PSA Receipt Register
		PSA Sales Journal by Customer
		PSA Sales Journal by GL Account
		PSA Transaction Register
All Reports	Payables	Update Assets Tracking Flag
		Update Asset Type

To add reports and programs to request groups, see Organizing Programs into Request Groups and Request Groups Window, Oracle Applications System Administrator's Guide.

8. Define Chart of Accounts

This step applies to GASB 34/35 asset accounting.

Define the following accounting flexfield segment values:

- Fixed Assets and Asset Expenditures
- Depreciation
- Debt
- Net Assets

To define accounting flexfield segment values see Defining Your Chart of Accounts, Oracle Public Sector General Ledger User's Guide and Defining Segment Values, Oracle Applications Flexfields Guide.

Fixed Assets and Asset Expenditures

Set up a mirror range of natural account segment values, minimally at the major asset category level, for asset accounts and expense accounts.

Table 2–6 shows an example of a one-to-one relationship between the asset accounts and expense accounts.

Table 2–6   Sample One-to-One Relationship for Asset Accounts and Expense Accounts

Account Description	Asset Account	Expense Account
Land	1510	6510
Buildings	1520	6520
Equipment	1530	6530
Construction in Progress	1590	6590

Table 2–7 shows an example of a many-to-one relationship between an asset account and expense accounts.

Table 2–7   Sample Many-to-One Relationship for Asset Account and Expense Accounts

Account Description	Asset Account	Expense Account
Construction in Progress	1590	

Table 2–7   Sample Many-to-One Relationship for Asset Account and Expense Accounts

Account Description	Asset Account	Expense Account
CIP - Architectural Fees		6591
CIP - Engineering Fees		6592
CIP - Building Construction		6593

Depreciation

Set up Depreciation Expense and Accumulated Depreciation accounts.

Debt

Set up separate Bonds Payable or other debt accounts to record liabilities related to financing the acquisition, construction, or improvement of fixed assets.

Net Assets

Set up an account called Invested in Capital Assets, Net of Related Debt, as a component of Net Assets. This represents the value of such assets, less accumulated depreciation, and less outstanding debt related to their acquisition.

9. Define Transaction Types

Define transaction types for multi-fund accounts receivable.

Use a naming convention to identify the transaction types that are for multi-fund accounts receivable. For example, create transaction types for Multi-Fund Invoice and Multi-Fund Debit Memo.

Select a transaction type class of invoice or debit memo. A transaction type with a class other than invoice or debit memo cannot be flagged as multi-fund transaction type for multi-fund accounts receivable.

Note: A transaction type cannot be used for both multi-fund accounts receivable transactions and nonmulti-fund accounts receivable transactions. If a transaction type is intended for multi-fund accounts receivable, then all transactions that use this transaction type are treated as multi-fund accounts receivable. Users must define transaction types for nonmulti-fund accounts receivable if these are needed.

Note: Do not select the Allow Overapplication check box for transaction types that are used for multi-fund accounts receivable.

Note: Credit memo transaction types are not flagged as multi-fund accounts receivable transaction types because credit memos follow the invoice accounting. Users must set the AR: Use Invoice Accounting For Credit Memos profile option to Yes. Users can create a standard Receivables transaction type for direct credit memos and another transaction type for on-account credit memos.

To define transaction types, see Transaction Types, Oracle Public Sector Receivables User's Guide.

10. Define Receivables Activities

This step applies to multi-fund accounts receivable.

Define receivables activities to default accounting information for miscellaneous cash, discounts, finance charges, and adjustments.

To define receivables activities, see Receivables Activities, *Oracle Public Sector Receivables User's Guide.*

11. Define Book Controls

Define a second asset book for GASB 34/35 asset accounting.

Set up the depreciation asset book as a tax asset book. Associate the book with the accrual General Ledger set of books. Designate the expenditure asset book as the associated corporate asset book and ensure that Mass Copy is allowed.

Note: Set up the expenditure asset book as a corporate asset book. Associate the book with the modified accrual General Ledger set of books. Ensure that the Payables installation, from which the Mass Additions process will be used to add assets automatically to this asset book, is associated with the same General Ledger set of books.

To define book controls, see Define Your Book Controls, Oracle Assets User's Guide.

12. Define Payables Options

This step applies to GASB 34/35 asset accounting.

Select the Allow Override at Program Submission option in the Transfer to GL tab of the Payables Options window. This is required to allow users to define parameters for the Payables Transfer to General Ledger process as part of a request set.

To define Payables options, see Defining Payables Options and Payables Options Window Reference, Oracle Public Sector Payables User's Guide.

13. Define Request Set

This step applies to GASB 34/35 asset accounting.

Define a request set for GASB 34/35 asset accounting as follows:

- Select Concurrent Processes
- Define Parameters
- Set Print Options
- Schedule Request Set

To define request sets, see GASB 34/35 Asset Accounting Setup, page 14-1.

Select Concurrent Processes

In System Administration, set up a request set to run concurrent processes required for GASB 34/35 asset accounting in the following sequence:

- Payables Approval
- Payables Accounting Process

  Note: It is possible to run the Payables Transfer to General Ledger process as part of the Payables Accounting process. However, for GASB 34/35 asset accounting, the Payables Transfer to General Ledger process must be run separately.

- Update Assets Tracking Flag
- Payables Transfer to General Ledger
- Mass Additions Create
- Update Asset Type

This request set replaces the Mass Additions process in all cases and adds new public sector processes for GASB 34/35 asset accounting.

Note: If the concurrent processes are run individually, the processes must still be run in the correct sequence.

Define Parameters

Define the parameters for each of the processes in the request set.

Set Print Options

Optionally, set print options to automatically print output reports.

Schedule Request Set

Schedule the request to run overnight so that the previous day's asset acquisitions are available in the Mass Additions table the following morning.

14. Define Journal Reversal Criteria

This step applies to GASB 34/35 asset accounting.

Define journal reversal criteria to reverse asset addition journal entries in the second General Ledger set of books. Specify the reversal method and period.

The Create Journal Entries process creates depreciation, as well as adjustment, transfer, and retirement journals for the second General Ledger set of books. However, this process also creates addition entries that are not needed by GASB 34/35 asset accounting. Use AutoReverse to automatically generate and post journal reversals.

To define journal reversal criteria, see Automatic Journal Reversal Overview, Oracle Public Sector General Ledger User's Guide.

15. Set Up the Global Consolidation System (GCS)

This step applies to GASB 34/35 asset accounting.

Define consolidation mapping with the modified accrual General Ledger set of books as the subsidiary set of books and the accrual General Ledger set of books as the parent.

Using segment rules, set up each segment in the parent General Ledger set of books to copy values from the same segment in the subsidiary set of books. For the initial copy, select Balances, not Transactions, as the consolidation method.

To define a consolidation mapping, see Mapping Subsidiaries to Your Parent, Oracle Public Sector General Ledger User's Guide.

16. [Set Up MassAllocation Batches]

This step applies to GASB 34/35 asset accounting.

Set up the following MassAllocation batches to reclassify the following:

- capital expenditures to fixed assets
- unrestricted net assets to invested in capital assets, net of related debt

Set up a MassAllocation batch with formulas to automatically reclassify the balances of all capital expenditures to the appropriate fixed asset or CIP accounts in the mirror range of accounts that were set up in the assets section of the balance sheet.

Set up a MassAllocation batch with formulas to automatically reclassify, for all funds, that portion of net assets that represents net investment in capital assets.

To set up MassAllocation batches, see Creating MassAllocation Batches, Oracle Public Sector General Ledger User's Guide.

17. [Define Financial Reports with Financial Statement Generator (FSG)]

This step applies to GASB 34/35 asset accounting.

At a minimum, the following reports should be set up.

In the modified accrual General Ledger set of books, set up the following reports for fund reporting:

- Balance Sheet
- Statement of Revenues, Expenditures, and Changes in Fund Balance

In the accrual General Ledger set of books, set up the following reports for government- or university-wide reporting:

- Statement of Net Assets
- Statement of Activities

To define a financial report using the Financial Statement Generator (FSG), see Defining Financial Reports, Oracle Public Sector General Ledger User's Guide.

18. Enable Dynamic Insertion

This step applies to multi-fund accounts receivable, and is required.

To enable dynamic insertion, perform the following steps.

1. In General Ledger, navigate to the Key Flexfield Segments window as follows:

   Setup - **Financials** - **Flexfields** - **Key** - **Segments**

2. Select the Allow Dynamic Inserts check box.

3. Save or save and continue as follows:

   File - **Save** or **Save and Proceed**

4. Close the window.

For information on dynamic insertion, see Dynamic Insertion, *Oracle Applications Flexfields Guide*.

19. Define Multi-Fund Accounts Receivable Allocation Methods

Define allocation methods for each operating unit in multi-fund accounts receivable.

To define multi-fund accounts receivable allocation methods, see Multi-Fund Accounts Receivable Setup , page 4-1.

20. Define Multi-Fund Accounts Receivable Transaction Types

Define transaction types that are used for multi-fund accounts receivable.

To define multi-fund accounts receivable transaction types, see Multi-Fund Accounts Receivable Setup, page 4-1.

21. Define Multi-Fund Accounts Receivable Receivables Activities

Define receivables activities for multi-fund accounts receivable.

To define multi-fund accounts receivable receivables activities, see Multi-Fund Accounts Receivable Setup , page 4-1.

22. Define Multi-Fund Accounts Receivable Account Pairs

Define corresponding account pairs for multi-fund accounts receivable.

To define multi-fund accounts receivable account pairs, see Multi-Fund Accounts Receivable Setup , page 4-1.

23. Schedule Multi-Fund Accounts Receivable Distributions

Schedule multi-fund accounts receivable distributions to run periodically as needed.

Note: Distributions must be scheduled for each organization.

To schedule multi-fund accounts receivable distributions, see Multi-Fund Accounts Receivable Setup, page 4-1.

Part II

Multi-Fund Accounts Receivable

3

Multi-Fund Accounts Receivable Process

This chapter describes the multi-fund accounts receivable process. The following sections are in this chapter:

- Definition
- Overview
- Multi-Fund Accounts Receivable Example
- Cash Receipts in Multi-Fund Accounts Receivable Model
- Posting Multi-Fund Accounts Receivable Transactions
- Validations in Multi-Fund Accounts Receivable
- References

Definition

The multi-fund accounts receivable feature is an alteration of the standard Receivables accounting model. Multi-fund accounts receivable allows public sector organizations to post receivables invoices, receipts, debit memos, credit memos, and adjustments to multiple balancing segment values or funds.

Overview

Multi-fund accounts receivable facilitates fund accounting on invoices in the public sector market. Public sector organizations typically use fund as their balancing segment in the Accounting Flexfield. These organizations define hundreds or thousands of values for their fund segments. Consequently, one invoice usually has many lines, each of which credit different fund segments.

If an invoice has multiple lines and each line credits a different fund segment value, then this invoice cannot generate a balanced journal entry by fund. This is because the Receivables debit side of the journal entry can debit one and only one fund segment.

This section includes the following topics:

- Multi-Fund Accounts Receivable Examples

- Standard Receivables Model

- Multi-Fund Accounts Receivable Model

- Multi-Fund Accounts Receivable Trigger Points

Multi-Fund Accounts Receivable Examples

This section includes the following examples:

- Balancing Method Example

- Accounting Method Example

- Account Method with Account Mapping Example

Balancing Method Example

Figure 3–1 illustrates the balancing method of the multi-fund accounts receivable feature. This diagram shows how multi-fund accounts receivable generates one Receivables debit entry for each revenue credit line in the invoice. Note that balancing segment values on multi-fund receivables accounts are copied from the revenue credit line. In standard Receivables, the invoice accounting debits Receivables account 01-000-1210 for $100 and credits Revenue accounts 02-100-3010 for $40 and 03-200-3015 for $60. Multi-fund accounts receivable credits the original Receivables account 01-000-1210 for $100 and debits Receivables accounts 02-000-1210 for $40 and 03-000-1210 for $60.

Figure 3–1 Multi-Fund Accounts Receivable Diagram, Balancing Method
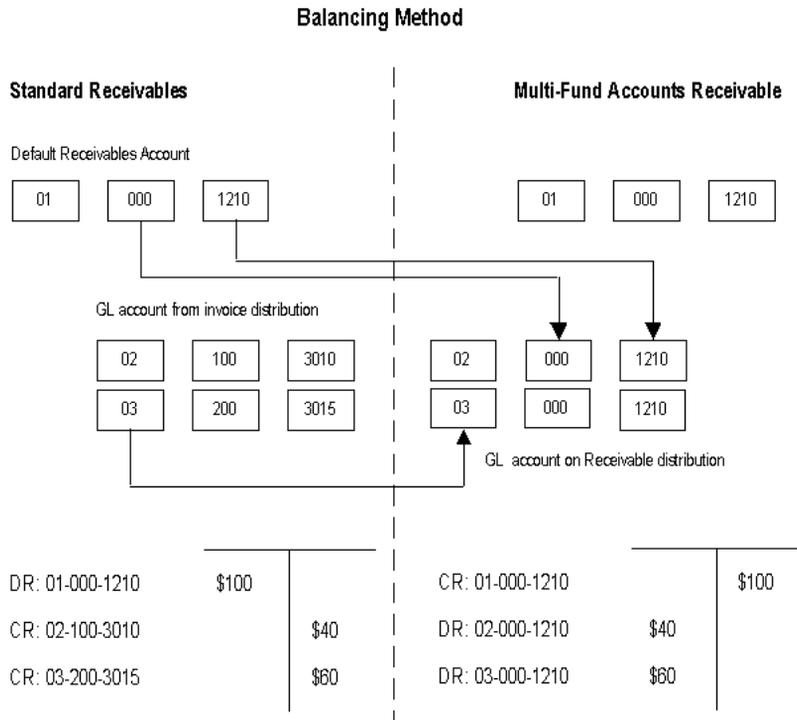
Accounting Method Example

Figure 3–2 illustrates the account method of the multi-fund accounts receivable feature. This diagram shows how multi-fund accounts receivable generates one Receivables debit entry for each revenue credit line in the invoice. Note that all segment values, other than the account segment value, on multi-fund receivables accounts are copied from the revenue credit lines. In standard Receivables, invoice accounting debits Receivables account 01-000-1210 for $100 and credits Revenue accounts 02-100-3010 for $40 and 03-200-3015 for $60. Multi-fund accounts receivable credits the original Receivables account 01-000-1210 for $100 and debits Receivables accounts 02-100-1210 for $40 and 03-200-1210 for $60.

Figure 3–2   Multi-Fund Accounts Receivable Diagram, Account Method
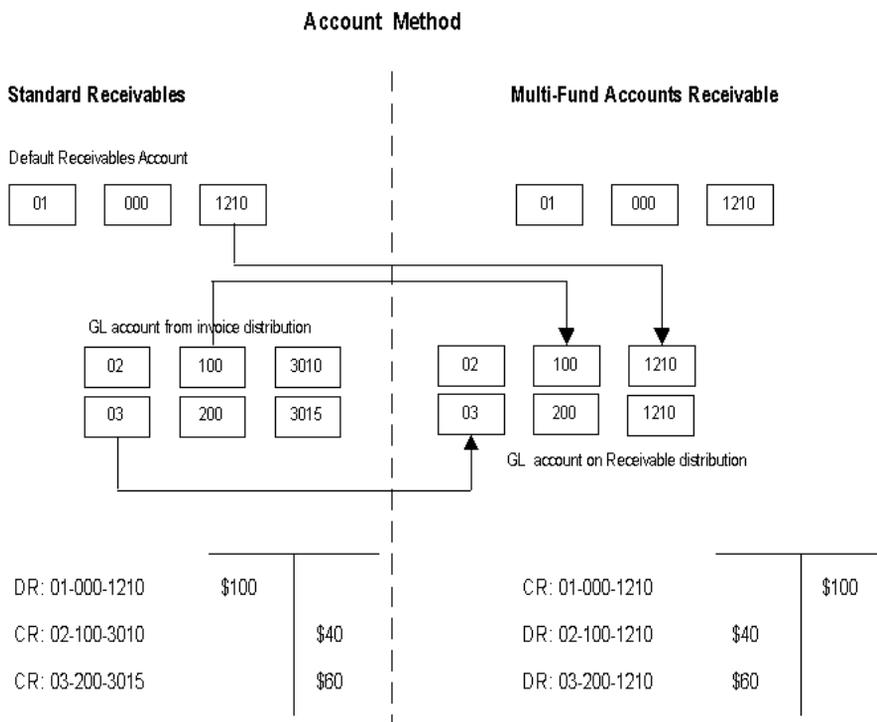
Account Method with Account Mapping Example

Figure 3–3 illustrates the account mapping of the multi-fund accounts receivable feature. In this example, the account method with account mapping is also used for the allocation method for multi-fund accounts receivable. This diagram shows how the account values for multi-fund accounts receivable are derived from the mapping table based on the account values entered in the revenue credit lines of the invoice. The account mapping table shows that the standard Receivables source account 3010 from the invoice is distributed to the multi-fund accounts receivable target account 1213 and that the standard Receivables source account 3015 from the invoice is targeted to the multi-fund accounts receivable target account 1215. The account method in this diagram shows that in standard Receivables, invoice accounting debits Receivables account 01-000-1210 for $100 and credits Revenue accounts 02-100-3010 for $40 and 03-200-3015 for $60. Multi-fund accounts receivable credits the original Receivables account 01-000-1210 for $100 and debits Receivables accounts 02-100-1213 for $40 and 03-200-1215 for $60.

Figure 3–3 Account Method with Account Mapping Diagram

Account Method with Account Mapping

Standard Receivables

Default Receivables Account

| 01 | 000 | 1210 |

Multi-Fund Accounts Receivable

| 01 | 000 | 1210 |

| 02 | 100 | 3010 |
| 03 | 200 | 3015 |

GL account from invoice distribution

| 02 | 100 | 1213 |
| 03 | 200 | 1215 |

GL account on Receivable distribution

Account Mapping Table

Source	Target
3010	1213
3015	1215

DR: 01-000-1210 $100

CR: 02-100-3010 $40

CR: 03-200-3015 $60

CR: 01-000-1210 $100

DR: 02-100-1213 $40

DR: 03-200-1215 $60
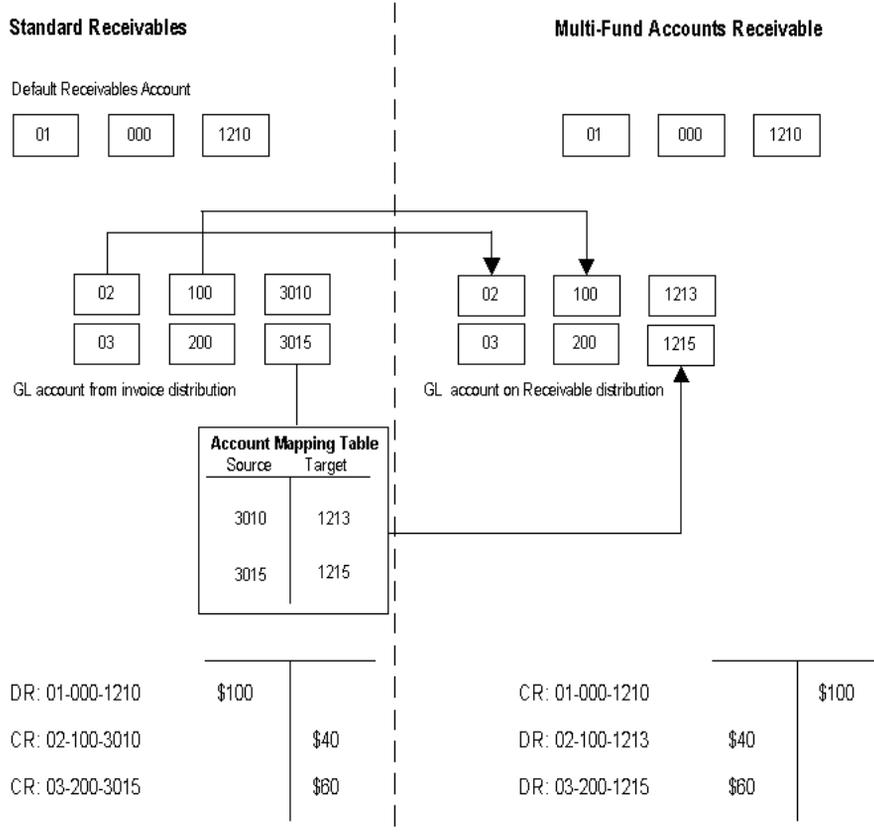
Standard Receivables Model

In the standard Receivables accounting model, the accounting entry occurs as shown in Table 3–1

- The Receivables account exists at the invoice header level.

- Only one Receivables account is debited per invoice, regardless of how many Revenue accounts are credited.

Table 3–1   Standard Receivables Model

Line	Distribution	Debit	Credit
Receivables Line		$1000	
Invoice Line 1	Revenue Distribution Line 1		$100
Invoice Line 2	Revenue Distribution Line 1		$250
	Revenue Distribution Line 2		$50
	Revenue Distribution Line 3		$25
Invoice Line 3	Revenue Distribution Line 1		$425
	Revenue Distribution Line 2		$150

Multi-Fund Accounts Receivable Model

In the multi-fund accounts receivable accounting model, the accounting entry occurs as shown in Table 3–2:

- The original Receivables entry is reversed.

- For each Revenue credit to an Accounting Flexfield segment combination, there is also a Receivables debit.

- The new Receivables debit created for each Revenue distribution uses all Accounting Flexfield segments from the original Receivables debit, except for the fund segment.

- Receivables receipts are applied at the line item level and relieve specific Receivables accounts that fall within specific funds.

Table 3–2   Multi-Fund Accounts Receivable Model

Line	Distribution	Debit	Credit
Invoice Line 1	Revenue/Receivables Distribution Line 1	$100	$100
Invoice Line 2	Revenue/Receivables Distribution Line 1	$250	$250

Table 3–2   Multi-Fund Accounts Receivable Model

Line	Distribution	Debit	Credit
	Revenue⁄Receivables Distribution Line 2	$50	$50
	Revenue⁄Receivables Distribution Line 3	$25	$25
Invoice Line 3	Revenue⁄Receivables Distribution Line 1	$425	$425
	Revenue⁄Receivables Distribution Line 2	$150	$150

Multi-Fund Accounts Receivable Trigger Points

The distributions for multi-fund accounts receivable are created by a background process. This process is triggered at the following points:

- Viewing Multi-Fund Accounts Receivable Distributions
- Running Regularly Scheduled Concurrent Process
- Posting to General Ledger

Viewing Multi-Fund Accounts Receivable Distributions

Users can manually distribute the revenue of an invoice line to multiple funds. When users view the multi-fund accounts receivable distributions in the Multiple Funds Distributions window, Oracle Public Sector Advanced Features automatically reallocates receivables based on the revenue.

Running Regularly Scheduled Concurrent Process

Users can schedule the PSA Create Multiple Fund Distributions concurrent process to run periodically at select intervals. This concurrent process generates multi-fund accounts receivable distributions for any transactions where the user did not view the distributions online.

Posting to General Ledger

The PSA Create Multiple Fund Distributions is automatically triggered when users transfer from Receivables to General Ledger.

Multi-Fund Accounts Receivable Example

A non-profit research group called the Big Think Tank Institute must issue approximately 30 invoices per week to various foundations, endowments, and government agency grants for funding of its continued operations. Typically, one funding agency, such as the National Science Foundation (NSF), provides money for several operational funds operated by Big Think Tank.

The following conditions exist in this example:

- NSF provides funding for the General Fund, Operating Fund, and Trust Fund of Big Think Tank.

- In the General Ledger set of books for Big Think Tank, the General, Operating, and Trust Funds are represented by the balancing fund segment values 100, 200, and 300.

- NSF wants to receive the invoice for their funding dollars in a single invoice.

This section describes the following invoice accounting methods that Big Think Tank can use:

- Balancing Method
- Account Method
- Account Method with Account Mapping

Balancing Method

If the Balancing method of multi-fund accounts receivable is enabled, Big Think Tank can debit the natural receivables account, 1210, for all three funds: 100, 200, and 300. Big Think Tank can now track the outstanding receivables for each balancing segment fund.

The invoice accounting for NSF using the Balancing method appears as shown in Table 3–3.

Table 3–3   Invoice with Multi-Fund Accounts Receivable, Balance Method

Line	Description	$ Amount	Revenue Account (Fund-Cost Center-Natural Account)	Receivables Account (Fund-Cost Center-Natural Account)
1	General Funds	1,000	100 - 35 - 5500	100 - 00 - 1210
2	Operating Funds	2,500	200 - 35 - 5600	200 - 00 - 1210

Table 3–3   Invoice with Multi-Fund Accounts Receivable, Balance Method

Line	Description	$ Amount	Revenue Account (Fund-Cost Center-Natural Account)	Receivables Account (Fund-Cost Center-Natural Account)
3	Trust Funds	3,000	300 - 35 - 5700	300 - 00 - 1210

Account Method

If the Account method of multi-fund accounts receivable is enabled, Big Think Tank can debit the natural receivables account, 1210, for all three funds: 100, 200, and 300. Big Think Tank can now track the outstanding receivables for each segment other than the account segment.

The invoice accounting for NSF using the Account method appears as shown in Table 3–4.

Table 3–4   Invoice with Multi-Fund Accounts Receivable, Account Method

Line	Description	$ Amount	Revenue Account (Fund-Cost Center-Natural Account)	Receivables Account (Fund-Cost Center-Natural Account)
1	General Funds	1,000	100 - 35 - 5500	100 - 35 - 1210
2	Operating Funds	2,500	200 - 35 - 5600	200 - 35 - 1210
3	Trust Funds	3,000	300 - 35 - 5700	300 - 35 - 1210

Account Method with Account Mapping

Account mapping functionality is a supplemental feature that can be implemented in addition to the allocation method. If the account mapping of multi-fund accounts receivable is enabled, the natural receivables account value is derived from a predefined account mapping table. Big Think Tank can still debit the natural receivables account for all three funds: 100, 200, and 300.

The invoice accounting for NSF using the Account method with account mapping appears as shown in Table 3–5.

Table 3–5   Invoice with Multi-Fund Accounts Receivable, Account Method with Account Mapping

Line	Description	$ Amount	Revenue Account (Fund-Cost Center-Natural Account)	Receivables Account (Fund-Cost Center-Natural Account)
1	General Funds	1,000	100 - 35 - 5500	100 - 35 - 1210
2	Operating Funds	2,500	200 - 35 - 5600	200 - 35 - 1220
3	Trust Funds	3,000	300 - 35 - 5700	300 - 35 - 1230

Table 3–6 describes the account mapping for transactions.

Table 3–6   Account Mapping for Transactions

Transaction Type	Account Type	Source Account	Target Account
Transactions	Expense	5500	1210
Transactions	Expense	5600	1220
Transactions	Expense	5700	1230

Cash Receipts in Multi-Fund Accounts Receivable Model

Multi-fund accounts receivable provides the ability to track separate cash balances within multiple fund segments.

If an agency must maintain separate Receivables balances within each separate fund, it is most likely required to maintain separate cash balances within each fund.

In the standard accounting model, when a cash receipt is entered, the credit entry is against the Receivables account. The debit entry to the Cash account is against a single Accounting Flexfield combination associated with the Bank Account. Since a single Accounting Flexfield combination can only contain one possible fund value, the standard Receipts accounting model can only track cash balances in one fund.

The multi-fund accounts receivable feature enables users to track cash balances in several funds. When the user applies a receipt against an invoice with more than one Receivables line, the multi-fund accounts receivable feature generates one debit cash entry for each Receivables line in the invoice.

Cash Receipts Example

In the previous example, Big Think Tank issued an invoice with multi-fund accounts receivable. The invoice has three Receivables lines and three Receivables balances in funds 100, 200, and 300 as shown in Table 3–7.

Table 3–7   Invoice with Multi-Fund Accounts Receivable, Account Method with Account Mapping

Line	Description	$ Amount	Revenue Account (Fund-Cost Center-Natural Account)	Receivables Account (Fund-Cost Center-Natural Account)
1	General Funds	1,000	100 - 35 - 5500	100 - 35 - 1210
2	Operating Funds	2,500	200 - 35 - 5600	200 - 35 - 1220
3	Trust Funds	3,000	300 - 35 - 5700	300 - 35 - 1230

If account mapping functionality is enabled as shown in Table 3–8 and a receipt of $6,500 is applied to this invoice, then the cash receipts journal entry appears as shown in Table 3–9.

Table 3–8   Account Mapping for Cash Receipts

Transaction Type	Account Type	Source Account	Target Account
Cash Receipts	Receivables	1210	1113
Cash Receipts	Receivables	1220	1114
Cash Receipts	Receivables	1230	1115

The multi-fund accounts receivable feature enables users to perform line-level cash receipt applications to invoices and to track cash balances in separate funds as shown in Table 3–9, using Check Number 12345 as an example.

Table 3–9   Cash Receipts Journal Entry, Account Method with Account Mapping, Check Number 12345

Line	$ Amount Applied	Receivables Account	Cash Account
1	1,000	100 - 35 - 1210	100 - 35 - 1113
2	2,500	200 - 35 - 1220	200 - 35 - 1114
3	3,000	300 - 35 - 1230	300 - 35 - 1115

Posting Multi-Fund Accounts Receivable Transactions

The General Ledger Interface program is used in Receivables to transfer Receivables distributions to the General Ledger interface table. For standard Receivables transactions, users can transfer transactions in detail or summary. If detail is selected, the General Ledger Journal Import program creates one journal entry line for each Receivables distribution. If summary is selected, the program creates one journal entry line for the sum of distributions where the Accounting Flexfield combination is the same.

For multi-fund accounts receivable transactions, all transactions are transferred in detail, even if the summary option is selected for standard Receivables distributions.

For information on running the General Ledger Interface program, see Running General Ledger Interface, Oracle Public Sector Receivables User's Guide.

Validations in Multi-Fund Accounts Receivable

Users cannot use multi-fund accounts receivable with the following types of transactions as described in Table 3–10.

Table 3–10   Validations in Multi-Fund Accounts Receivable

Transaction Type	Validation Description
invoice with rules	For invoices with invoicing and accounting rules, accounting distributions are generated at different times and dates than when the original invoice is created. This can potentially cause mismatches between standard and multi-fund account distributions. If an invoice is created with a transaction type that is flagged as multi-fund, users cannot assign rules to this invoice.
invoice against deposit or guarantees	Transactions that involve deposits and guarantees create adjusting accounting entries at different times and dates that cannot be captured by the multi-fund accounts receivable process. If an invoice is created with a transaction type that is flagged as multi-fund, users cannot reference either deposits or guarantees.
foreign currency invoice	Multi-fund accounting requires that 100% of a transaction is reversed out of an original Receivables account and subsequently reentered into multiple Receivables accounts. Currency conversions make creating multi-fund entries for the correct amount complex and unmanageable. Therefore, for multi-fund transactions, the transaction currency and functional currency must be the same.
foreign currency receipt	Multi-fund accounting requires that 100% of a receipt is reversed out of an original Cash account and subsequently reentered into multiple Cash accounts with matching funds. Currency conversions make creating multi-fund entries for the correct amount complex and unmanageable. Therefore, for a receipt applied to a multi-fund invoice, the receipt currency and the invoice currency must be the same.
foreign currency Lockbox receipt	Multi-fund accounting requires that 100% of a receipt is reversed out of an original Cash account and subsequently reentered into multiple Cash accounts with matching funds. Currency conversions make creating multi-fund entries for the correct amount complex and unmanageable. Therefore, all Lockbox receipts must be in the functional currency. **Note:** All Lockbox receipts using foreign currency cannot be processed for an organization where multi-fund accounts receivable is enabled.
profile option against direct credit memo	When credit memos are created by directly crediting the original transaction, users can either reverse the original invoice accounting or reverse the revenue against new accounts. If users credit a multi-fund invoice, they must reverse the original accounting or risk leaving some receivables accounts erroneously uncredited. Therefore, the AR: Use Invoice Accounting For Credit Memos profile option must be set to Yes.

Table 3–10   Validations in Multi-Fund Accounts Receivable

Transaction Type	Validation Description
receipt applied to multi-fund transaction that is combined with an on-account credit	If users enter a receipt and apply it to an on-account credit memo, they cannot also apply this combination to a multi-fund transaction. The resulting entries overstate the Cash balance recorded in the various funds. However, users can enter a receipt, apply the receipt to a multi-fund transaction, and then combine the remaining amount of the receipt with an on-account credit memo. This sequence for applying a receipt does not cause problems.
chargeback against a multi-fund accounts receivables invoice	Chargebacks are not permitted against multi-fund transactions because the chargeback accounts are not linked to multi-fund account distributions. Instead users must use a debit memo in place of a chargeback.
manual receipt requiring remittance	The confirmation or remittance process for receipts creates multiple accounting distributions that would quickly increase the required multi-fund accounting distributions to unmanageable levels. Therefore, manual receipts that require confirmation or remittance cannot be applied to a multi-fund transaction.
QuickCash, Lockbox, or automatic receipt requiring remittance	The confirmation or remittance process for receipts creates multiple accounting distributions that would quickly increase the required multi-fund accounting distributions to unmanageable levels. Therefore, QuickCash, Lockbox, or automatic receipts that require confirmation or remittance are not allowed.

References

For information on setting up multi-fund accounts receivable, see Oracle Public Sector Advanced Features Setup Overview, page 2-1 and Multi-Fund Accounts Receivable Setup, page 4-1.

For information on creating invoices with multi-fund accounts receivable, see Invoices with Multi-Fund Accounts Receivable Procedures, page 5-1.

For information on creating credit memos with multi-fund accounts receivable, see Credit Memos with Multi-Fund Accounts Receivable Procedures, page 6-1.

For information on using cash receipts with multi-fund accounts receivable, see Receipts with Multi-Fund Accounts Receivable Procedures, page 7-1.

For information on entering adjustments with multi-fund accounts receivable, see Adjustments with Multi-Fund Accounts Receivable Procedures, page 8-1.

For information on generating multi-fund accounts receivable reports, see Multi-Fund Accounts Receivable Reports Procedures, page 9-1.

For information on disabling multi-fund accounts receivable for an organization, see Disabling Multi-Fund Accounts Receivable Procedure, page 10-1.

4

Multi-Fund Accounts Receivable Setup

This chapter describes how to set up multi-fund accounts receivable. The following sections are in this chapter:

- Definition

- Overview

- Prerequisites

- Setting Up Multi-Fund Accounts Receivable Procedure

- Multi-Fund Setup Window

- Multi-Fund Setup Window Description

- Scheduling Multi-Fund Accounts Receivable Distributions Procedure

Definition

Users must enable the multi-fund accounts receivable implementation for each operating unit to set up the multi-fund accounts receivable feature.

Multi-fund accounts receivable setup also includes the following:

- defining multi-fund accounts receivable transaction types
- defining multi-fund accounts receivable receivables activities
- defining multi-fund accounts receivable account pairs
- scheduling multi-fund accounts receivable distributions

Overview

Setup of multi-fund accounts receivable consists of the following steps:

- Multi-Fund Accounts Receivable Setup

- Scheduling Multi-Fund Accounts Receivable Distributions

Multi-Fund Accounts Receivable Setup

This section describes the following features that are defined in the Multi-Fund Setup window:

- Enabling and Disabling Multi-Fund Accounts Receivable for Each Operating Unit

- Defining Multi-Fund Accounts Receivable Allocation Method for Each Operating Unit

- Defining Multi-Fund Accounts Receivable Transaction Types

- Defining Multi-Fund Accounts Receivable Receivables Activities

- Defining Multi-Fund Accounts Receivable Account Pairs

Enabling and Disabling Multi-Fund Accounts Receivable for Each Operating Unit

In the header region of the Multi-Fund Setup window, users can enable or disable the operating unit for multi-fund accounts receivable functionality by selecting or deselecting the Multi-Fund Enabled check box which initiates the appropriate concurrent process.

Defining Multi-Fund Accounts Receivable Allocation Method for Each Operating Unit

Users define the multi-funds accounts receivable allocation method for each operating unit in the header region of the Multi-Fund Setup window. The selected allocation method derives all multi-fund accounts receivable related accounting entries, including transactions, cash receipts, adjustments, and miscellaneous receipts, within the operating unit.

Multi-fund account receivables functionality provides the following allocation methods:

- account

The account method enables users to automatically allocate an invoice's receivable amount across each unique combination of segments other than the account segment on the invoice distributions.

■ balance

The balance method enables users to automatically allocate an invoice's receivable amount across multiple balancing segments according to the balancing segments on the invoice distributions. This ensures that invoices always balance by balancing segment.

The multi-fund accounts receivable allocation method is defined at the operating unit level, and all multi-fund accounts receivable distributions generated within the operating unit must be governed by the allocation method defined for the operating unit.

Defining Multi-Fund Accounts Receivable Transaction Types

Transaction types that are defined in Oracle Public Sector Receivables must be defined as multi-fund accounts receivable transaction types. In the Transaction Types tab of the Multi-Fund Setup window, users can query all active transaction types for each of the operating units enabled for multi-fund accounts receivable. This enables users to select and activate transaction types as multi-fund accounts receivable transaction types.

A transaction type can be selected as a multi-fund accounts receivable transaction type only if all of the following conditions are met:

■ transaction type is active according to the start and end date

■ transaction type is not being used

■ multi-fund accounts receivable is enabled for the operating unit

■ transaction type class is invoice or debit memo

■ transaction type does not allow overapplication

Note: Only transaction types that meet all requirements are included in the list of values in the Multi-Fund Setup window.

Note: Users can view the Multi-Fund Setup window even if multi-fund accounts receivable is not enabled for the operating unit. However, no transaction types are included in the list of values. Multi-fund accounts receivable distributions must be scheduled for each operating unit using the multi-fund accounts receivable feature.

Defining Multi-Fund Accounts Receivable Receivables Activities

Predefined receivables activities enable users to define the general ledger accounts that they associate with their receivables activities.

In the Receivables Activity tab, users query all receivables activities used for miscellaneous receipts for each of the operating units enabled for multi-fund accounts receivable. This enables users to select and activate receivables activities as multi-fund accounts receivable receivables activities.

Defining Multi-Fund Accounts Receivable Account Pairs

The Federal Accounting reporting standards, mandated by the Department of Treasury, require the use of corresponding pairs of accounts for all receivables transactions, cash receipts, and adjustments.

Account mapping enables users to define pairs of corresponding natural account values in a mapping table that is used to derive corresponding natural account segment values for all multi-fund accounts receivable accounting entries. For example, natural account values for receivable accounting lines are derived from the corresponding revenue natural account values from the mapping table.

Account mapping can be applied to multiple document types.

The account pairs, provided by the Department of Treasury, can be tracked and reported together. The account values cannot be modified or deleted from a table if there exists any transaction against the account value. Users can set up separate account mapping values for each operating unit.

Scheduling Multi-Fund Accounts Receivable Distributions

The PSA Create Multiple Fund Distributions concurrent process is used to schedule when multi-fund accounts receivable distributions are generated.

Organizations can schedule the concurrent process to run at periodic intervals such as every hour or overnight. When scheduling the concurrent process, organizations must consider how often they run the multi-fund accounts receivable reports and the volume of transactions.

Prerequisites

Enabling Multi-Fund Accounts Receivable Implementation

❏ The user enabling the implementation must be assigned to the PSA Administrator responsibility.

To assign an existing user to the PSA Administrator responsibility or to create a new user, see Oracle Public Sector Advanced Features Setup Overview, page 2-1.

❏ The responsibility using multi-fund accounts receivable must be assigned to the set of books and organization identifier where multi-fund accounts receivable will be enabled.

To create a responsibility, see Oracle Public Sector Advanced Features Setup Overview, page 2-1.

Setting Up Multi-Fund Accounts Receivable

❏ Transaction types must be defined in Receivables.

To define transaction types, see Oracle Public Sector Advanced Features Setup Steps, page 2-6.

❏ Receivables activities must be defined in Receivables.

To define receivables activities, see Oracle Public Sector Advanced Features Setup Steps, page 2-6.

❏ The AR: Disable Receivable Activity Balancing Segment Substitution profile option must be set to Yes.

To set the AR: Disable Receivable Activity Balancing Segment Substitution profile option, see Oracle Public Sector Advanced Features Setup Steps, page 2-6.

Scheduling Multi-Fund Accounts Receivable Distributions

❏ The PSA Create Multiple Fund Distributions concurrent process must be added to the Receivables All and Other request groups for Receivables.

To add the PSA Create Multiple Fund Distributions concurrent process to the Receivables All and Other request groups for Receivables, see Oracle Public Sector Advanced Features Setup Overview, page 2-1.

Enabling Dynamic Insertion

❏ Dynamic insertion must be enabled in General Ledger to create accounts as transactions are entered.

To enable dynamic insertion, see Oracle Public Sector Advanced Features Setup Steps, page 2-6.

Setting Up Multi-Fund Accounts Receivable Procedure

To set up multi-fund accounts receivable, perform the following steps.

1. Using the PSA Administrator responsibility, navigate to the Multi-Fund Setup window as follows:

   Multiple Funds - **Setup**

2. Enter data in each field of the Multi-Fund Setup window as described in Table 4–1, page 4-12.

3. Save or save and continue as follows:

   File - **Save** or **Save and Proceed**

4. Close the window.

Multi-Fund Setup Window

Figure 4–1　Multi-Fund Setup Window, Transaction Types Tab

Figure 4–2   Multi-Fund Setup Window, Receivables Activity Tab
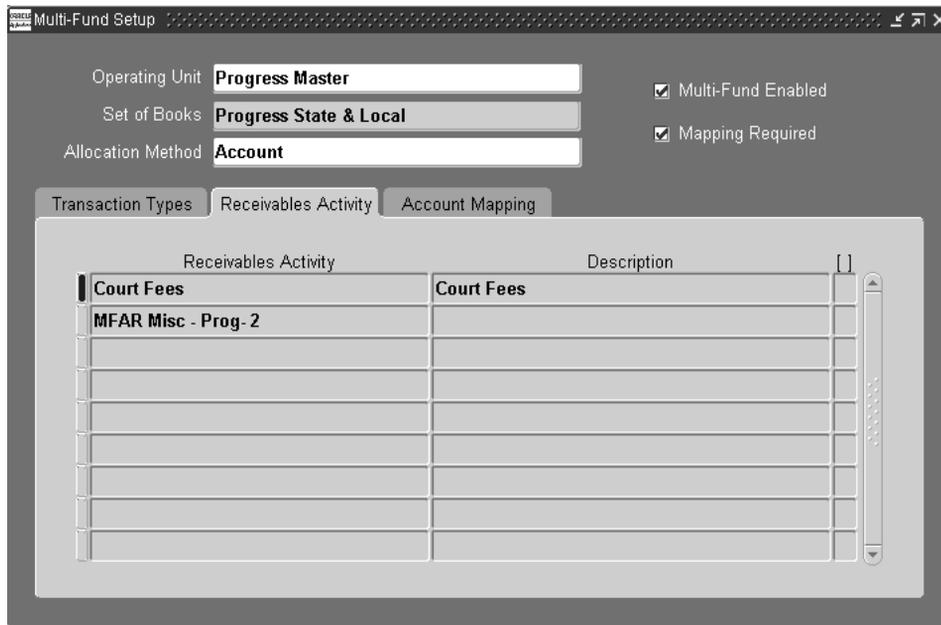
Figure 4–3   Multi-Fund Setup Window, Account Mapping Tab
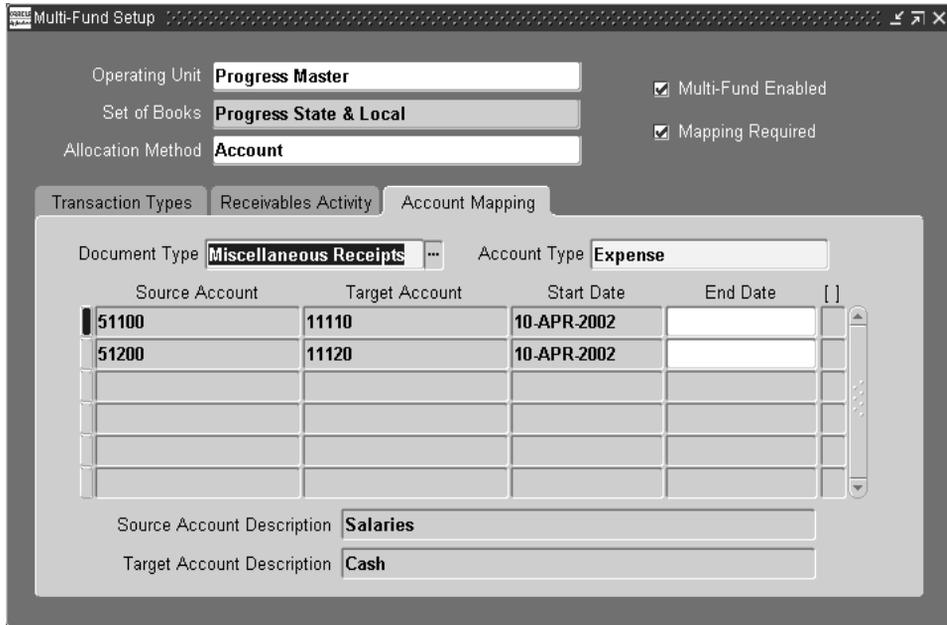
Multi-Fund Setup Window Description

Table 4–1   Multi-Fund Setup Window Description

Field Name	Type	Features	Description
Operating Unit	required	list of values	operating unit
Set of Books	default		set of books defined for operating unit
Allocation Method	required	list of values	allocation method: Account or Balance
Multi-Fund Enabled	optional	check box	if selected, initiates process to enable selected operating unit as multi-fund accounts receivable; if deselected, initiates process to disable selected operating unit as multi-fund accounts receivable
Mapping Required	optional	check box	indicates if account mapping, the defining of natural account pairs, is required
Transaction Types Tab			
Transaction Type	required	list of values	transaction types defined for selected operating unit
Description	default		transaction type description
[Descriptive Flexfield]	optional		user-customization field
Receivables Activity Tab			
Receivables Activity	required	list of values	Receivables activity defined for selected operating unit
Description	default		Receivables activity description
[Descriptive Flexfield]	optional		user-customization field
Account Mapping Tab			
Document Type	required	list of values	document type; includes Transaction, Adjustment, Cash Receipt, and Miscellaneous Receipt
Account Type	required	list of values	account type, such as Revenue, Liability, Fund Balance, Expense, and Asset
Source Account	required	list of values	account defined for selected account type
Target Account	required	list of values	target account

Table 4–1   Multi-Fund Setup Window Description

Field Name	Type	Features	Description
Start Date	required	list of values: pop-up calendar	effective mapping start date
End Date	optional	list of values: pop-up calendar	effective mapping end date
[Descriptive Flexfield]	optional		user-customizaton field
Source Account Description	default		source account description
Target Account Description	default		target account description

Scheduling Multi-Fund Accounts Receivable Distributions Procedure

To schedule multi-fund accounts receivable distributions for each organization using the multi-fund accounts receivable feature, perform the following steps.

1. In Receivables, navigate to the Print Other Reports window as follows:

   Reports - **Other**

   The Submit a New Request window appears.

2. Select the Single Request radio button.

3. Click **OK**.

   The Print Other Reports window appears.

4. In the Name field, select PSA Create Multiple Fund Distributions from the list of values.

5. Click **OK**.

   The Parameters window appears.

6. In the Transaction Number field, optionally select a transaction number from the list of values or leave the field blank to select all invoices.

7. In the Set of Books ID field, accept the default set of books.

   Note: The default value is obtained from the GL Set of Books profile option.

8. To apply the parameters, click **OK**.

9. To schedule the distributions, click **Schedule** in the Print Other Reports window.

   The Schedule window appears.

10. Schedule the distributions as needed.

11. Click **OK**.

12. To send the request to the concurrent manager, click **Submit**.

    The Requests window appears.

13. To view the log file, select the appropriate Request ID and click **View Log**.

14. Close the window.

5

Invoices with Multi-Fund Accounts Receivable Procedures

This chapter describes how to enter transactions, enter transaction lines, view and distribute transaction lines distributions, view multi-fund accounts receivable distributions, and view multi-fund accounts receivable balances. The following sections are in this chapter:

- Definition

- Overview

- Entering Transactions Procedure

- Transactions Window

- Entering Transaction Lines Procedure

- Lines Window

- Viewing and Distributing Transaction Lines Distributions Procedure

- Accounting Window

- Viewing Multi-Fund Accounts Receivable Distributions Procedure

- Multiple Funds Distributions Window

- Multiple Funds Distributions Window Description

- Viewing Multi-Fund Accounts Receivable Balances Procedure

- Multiple Funds Balances Window

- Multiple Funds Balances Window Description

Definition

A transaction is an accounting activity entered with an Oracle Public Sector General Ledger date that is between the beginning and ending dates of an open General Ledger period. Oracle Public Sector Receivables transactions are entered in the Transactions window and include invoices, credit and debit memos, deposits, and guarantees.

An invoice is the source document created in Receivables that lists amounts owed by the customer for the purchase of goods or services. This document also lists any tax, freight charges, and payment terms.

Overview

This section includes the following parts:

- Process
- Examples

Process

Although different types of transactions can be performed in the Transactions window, this chapter describes the invoice process from initial entry through viewing multi-fund accounts receivable distributions and balances. This process includes the following steps:

1. Enter transactions.
2. Enter transaction lines.
3. View and distribute transaction lines distributions.
4. Update natural account values of multi-fund accounts receivable accounting lines.
5. View multi-fund accounts receivable distributions.

   The Multiple Funds Distributions window displays the distribution of the invoice lines to the revenue and receivables accounts in General Ledger.
6. View multi-fund accounts receivable balances.

   Users can view balances information for a specific transaction in the Multiple Funds Balances window. The Multiple Funds Balances window displays the original invoice amount, as well as the total amount of receipts, credits, adjustments, and discounts applied to the invoice.

Examples

The following examples use a three-segment chart of accounts where the first segment is Fund, the second segment is Department, and the third segment is Account.

Standard Receivables

In Receivables, with the multi-fund accounts receivable feature disabled, users enter general invoice information and invoice lines, and view and distribute invoice lines distributions for posting to General Ledger. The entire balance of the invoice debits

only one receivables account, regardless of the number of lines in the invoice. Additionally, users can view invoice balances. The accounting is as follows:

Dr. Receivables $100 Account - 01.000.1210

Cr. Revenue $40 Account - 02.420.4130

Cr. Revenue $60 Account - 03.420.4130

Multi-Fund Accounts Receivable

With the multi-fund accounts receivable feature enabled, Receivables defaults a revenue and a receivables accounting line for each invoice line item. For every revenue line entered, a corresponding receivables line is generated. For example, with multi-fund accounts receivable enabled, an invoice is generated for two line items of $40 and $60. The accounting is as follows:

Dr. Receivables $40 Account - 02.000.1210

Dr. Receivables $60 Account - 03.000.1210

Cr. Receivables $100 Account - 01.420.1210

Additionally, with the multi-fund accounts receivable feature enabled, users can view invoice balances and invoice balances distributions.

Multi-fund accounts receivable also enables users to split an invoice line item into multiple distributions. For example, if quantities of one item are sold, two funds or profit centers can receive a percentage of the revenue.

Entering Transactions Procedure

Enter a receivables invoice in the Transactions window. Basic invoice information is entered, which includes invoice number, invoice date, ship-to and bill-to addresses, terms, due date, and salesperson.

For multi-fund accounts receivable transactions, users must select a multi-fund accounts receivable transaction type in the Type field.

To set up multi-fund accounts receivable transaction types, see Oracle Public Sector Advanced Features Setup Checklist, Oracle Public Sector Advanced Features Setup Overview, page 2-3 and Multi-Fund Accounts Receivable Setup, page 4-1.

To enter invoices, credit memos, and debit memos, see Entering Transactions, Oracle Public Sector Receivables User's Guide.

Transactions Window

Figure 5–1   Transactions Window

Entering Transaction Lines Procedure

Enter invoice lines in the Lines window. Users enter descriptions of the invoice goods or services, as well as the item numbers, quantities, unit price, and tax code. Receivables automatically calculates the total amount for each invoice line.

To enter invoices lines, see Entering Transactions, Oracle Public Sector Receivables User's Guide.

Lines Window

Figure 5–2   Lines Window

Viewing and Distributing Transaction Lines Distributions Procedure

To view and distribute a single invoice line to the Revenue and Receivables accounts in General Ledger, perform the following steps.

1. In Receivables, navigate to the Transactions window as follows:

   Transactions - **Transactions**

2. Select a line item.

3. Click **Line Items**.

   The Lines window appears.

4. Click **Distributions**.

   The Accounting window for the line level appears.

5. Select Accounts For This Line from the pull-down menu.

6. Reallocate the revenue to the appropriate General Ledger account.

   Note: Revenue accounts are automatically entered according to the AutoAccounting rules.

7. To split the invoice to multiple revenue accounts, add additional revenue lines.

8. Save or save and continue as follows:

   File - **Save** or **Save and Proceed**

9. Close the window.

Accounting Window

Figure 5–3   Accounting Window

Viewing Multi-Fund Accounts Receivable Distributions Procedure

To view multi-fund accounts receivable distributions, perform the following steps.

1. In Receivables, navigate to the Transactions window as follows:

   Transactions - **Transactions**

2. Query the invoice.

3. Click **Distributions**.

   The Accounting window for the header level appears.

4. To create and view multi-fund accounts receivable distributions, navigate to the Multiple Funds Distributions window as follows:

   Action - **View Multi-Fund Distributions**

   Note: If the multi-fund accounts receivable distributions are already created, the Multiple Funds Distributions window is used to view the distributions only.

5. Close the window.

   Note: If the Transactions window is closed, the Multiple Funds Distributions window remains open. The Multiple Funds Distributions window must be closed separately.

Multiple Funds Distributions Window

Figure 5–4   Multiple Funds Distributions Window

Multiple Funds Distributions Window Description

Table 5–1   Multiple Funds Distributions Window Description

Field Name	Type	Features	Description
Transaction Line	display only		invoice line number
Receivable Account	optional	list of values	multi-fund accounts receivable account that is reallocated; can update the natural account of the receivables account
Revenue Account	display only		revenue account; same as revenue account for distributions in the Accounting window **Note:** The Revenue Account field can also display tax or freight.
%	display only		percentage of the line and class **Note:** The line can consist of freight, tax, and revenue. For example, tax could be split to two accounts or as 100%.
Amount	display only		amount of distribution
[Descriptive Flexfield]	optional		user-customization field
Total	display only		total invoice amount
Receivable Description	display only		receivables accounting flexfield description
Revenue Description	display only		revenue accounting flexfield description

Viewing Multi-Fund Accounts Receivable Balances Procedure

To view invoice balances, perform the following steps.

1. In Receivables, navigate to the Transactions window as follows:

    Transactions - **Transactions**

2. Query the invoice.

3. Click **Balances**.

    The Balances window appears.

4. To view multi-fund accounts receivable balances, navigate to the Multiple Funds Balances window as follows:

    Actions - **View Multi-Fund Distributions**

5. Close the window.

    Note: If the Transactions window is closed, the Multiple Funds Balances window remains open. The Multiple Funds Balances window must be closed separately.

Multiple Funds Balances Window

Figure 5–5   Multiple Funds Balances Window
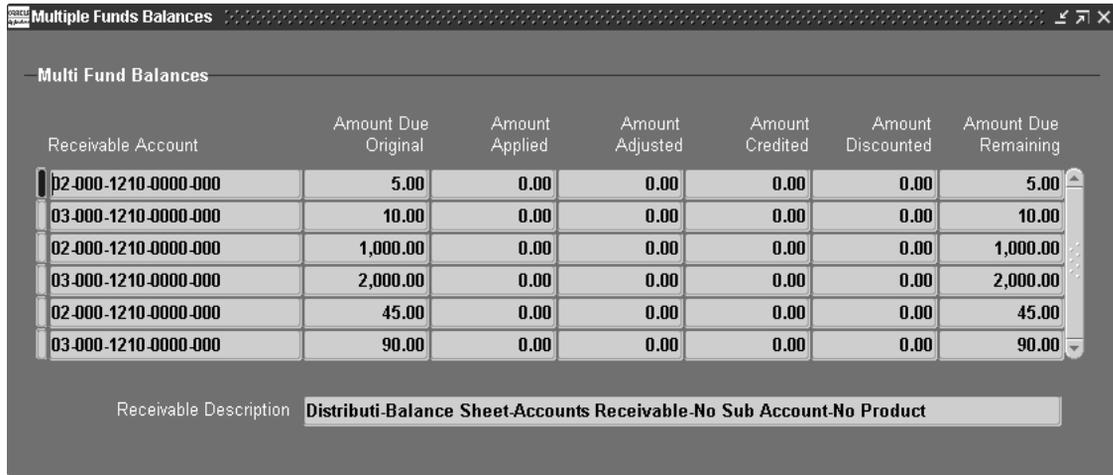
Receivable Account	Amount Due Original	Amount Applied	Amount Adjusted	Amount Credited	Amount Discounted	Amount Due Remaining
02-000-1210-0000-000	5.00	0.00	0.00	0.00	0.00	5.00
03-000-1210-0000-000	10.00	0.00	0.00	0.00	0.00	10.00
02-000-1210-0000-000	1,000.00	0.00	0.00	0.00	0.00	1,000.00
03-000-1210-0000-000	2,000.00	0.00	0.00	0.00	0.00	2,000.00
02-000-1210-0000-000	45.00	0.00	0.00	0.00	0.00	45.00
03-000-1210-0000-000	90.00	0.00	0.00	0.00	0.00	90.00

Receivable Description   Distributi-Balance Sheet-Accounts Receivable-No Sub Account-No Product

Multiple Funds Balances Window Description

Table 5–2   Multiple Funds Balances Window Description

Field Name	Type	Features	Description
Receivable Account	display only		multi-fund receivables account
Amount Due Original	display only		original receivables amount; original amount of invoice or amount owed
Amount Applied	display only		receipts amount applied to invoice
Amount Adjusted	display only		adjustments amount raised against invoice
Amount Credited	display only		credit memos amount raised against invoice
Amount Discounted	display only		discounts against invoice. For example, if a customer pays early, they may receive a discount.
Amount Due Remaining	display only		amount still due
Receivable Description	display only		receivables accounting flexfield description

6

Credit Memos with Multi-Fund Accounts Receivable Procedures

This chapter describes how to enter credit memos, view and distribute credit memo distributions, and reallocate distributions manually using the multi-fund accounts receivable feature. The following sections are in this chapter:

- Definition

- Overview

- Prerequisites

- Entering a Direct Credit Memo Procedure

- Credit Transactions Window

- Entering an On-Account Credit Memo Procedure

- Transactions Window

- Viewing and Distributing Direct Credit Memo Distributions Procedure

- Credit Memo Distributions Window, Direct Credit Memo

- Credit Memo Distributions Window Description

- Viewing and Distributing On-Account Credit Memo Distributions Procedure

- Credit Memo Distributions Window, On-Account Credit Memo

Definition

A credit memo is a document that partially or fully reverses an original invoice. A direct credit memo reverses a specific invoice or invoice line directly. An on-account credit memo credits a customer's account but is not related to a specific invoice until applied.

Overview

Multi-fund accounts receivable supports the following types of credit memos:

- direct credit memos
- on-account credit memos

This section includes the following parts:

- Process
- Examples

Process

The credit memo process includes the following steps:

1. Enter a direct or an on-account credit memo.

2. Viewing and distribute credit memo distributions.

Note: Credit memo types are not flagged as multi-fund accounts receivable transaction types. A credit memo becomes a multi-fund accounts receivable credit memo when it is linked to a multi-fund accounts receivable invoice.

Examples

The following examples use a three-segment chart of accounts where the first segment is Fund, the second segment is Department, and the third segment is Account:

- invoice
- direct credit memo at header level (line, tax, and freight)
- direct credit memo at header level (line only)
- direct credit memo at line level
- on-account credit memo

Invoice

The credit memo examples are based on the following invoice.

Standard Receivables With multi-fund accounts receivable disabled, the invoice accounting is as follows:

Dr. Receivables $1,605 Account - 01.000.1200

Cr. Revenue $1,000 Account - 02.101.3000

Cr. Tax $50 Account - 02.000.2500

Cr. Freight $20 Account- 02.101.4500

Cr. Revenue $500 Account - 03.102.3000

Cr. Tax $25 Account - 03.000.2500

Cr. Freight $10 Account - 03.102.4500

Multi-Fund Accounts Receivable With multi-fund accounts receivable enabled, the invoice accounting is as follows:

Dr. Receivables $1,000 Account - 02.000.1200

Dr. Receivables $50 Account - 02.000.1200

Dr. Receivables $20 Account - 02.000.1200

Dr. Receivables $500 Account - 03.000.1200

Dr. Receivables $25 Account - 03.000.1200

Dr. Receivables $10 Account - 03.000.1200

Cr. Receivables $1,605 Account - 01.000.1200

Direct Credit Memo at Header Level (Line, Tax, and Freight)

The following example shows the accounting for a direct credit memo at the header level. The credit memo credits 100% of the line amount, 100% of the tax amount, and 100% of the freight amount.

Standard Receivables With multi-fund accounts receivable disabled, the accounting is as follows:

Dr. Revenue $1,000 Account - 02.101.3000

Dr. Tax $50 Account - 02.000.2500

Dr. Freight $20 Account - 02.101.4500

Dr. Revenue $500 Account - 03.102.3000

Dr. Tax $25 Account - 03.000.2500

Dr. Freight $10 Account - 03.102.4500

Cr. Receivable $1,605 Account - 01.000.1200

Multi-Fund Accounts Receivable With multi-fund accounts receivable enabled, the accounting is as follows:

Dr. Receivable $1,605 Account - 01.000.1200

Cr. Receivable $1,000 Account - 02.000.1200

Cr. Receivable $50 Account - 02.000.1200

Cr. Receivable $20 Account - 02.000.1200

Cr. Receivable $500 Account - 03.000.1200

Cr. Receivable $25 Account - 03.000.1200

Cr. Receivable $10 Account - 03.000.1200

Direct Credit Memo at Header Level (Line Only)

The following example shows the accounting for a direct credit memo at the header level. The credit memo credits 20% of the line amount.

Standard Receivables With multi-fund accounts receivable disabled, the accounting is as follows:

Dr. Revenue	$200 Account - 02.101.3000	
Dr. Revenue	$100 Account - 03.101.3000	
Cr. Receivables		$300 Account - 01.000.1200

Multi-Fund Accounts Receivable With multi-fund accounts receivable enabled, the accounting is as follows:

Dr. Receivables	$300 Account - 01.000.1200	
Cr. Receivables		$200 Account - 02.000.1200
Cr. Receivables		$100 Account - 03.000.1200

Direct Credit Memo at Line Level

The following example shows the accounting for a direct credit memo at the line level. The credit memo is applied to a specific invoice line.

Standard Receivables With multi-fund accounts receivable disabled, the accounting is as follows:

Dr. Revenue	$1,000 Account - 02.101.3000	
Dr. Tax	$50 Account - 02.000.2500	
Dr. Freight	$20 Account - 02.101.4500	
Cr. Receivables		$1,070 Account - 01.000.1200

Multi-Fund Accounts Receivable With multi-fund accounts receivable enabled, the accounting is as follows:

Dr. Receivables $1,070 Account - 01.000.1200

Cr. Receivables $1,000 Account - 02.000.1200

Cr. Receivables $50 Account - 02.000.1200

Cr. Receivables $20 Account - 02.000.1200

On-Account Credit Memo

The following example shows the accounting for an on-account credit memo. By default, multi-fund accounts receivable reallocates the credit memo against a customer account.

Standard Receivables With multi-fund accounts receivable disabled, the accounting is as follows:

Dr. Revenue $1,000 Account - 04.101.3000

Cr. Receivables $1,000 Account - 01.000.1200

Multi-Fund Accounts Receivable With multi-fund accounts receivable enabled, the accounting is as follows:

Dr. Receivables $1,000 Account - 01.000.1200

Cr. Receivables $623.05 Account - 02.000.1200

Cr. Receivables $31.15 Account - 02.000.1200

Cr. Receivables $12.46 Account - 02.000.1200

Cr. Receivables $311.53 Account - 03.000.1200

Cr. Receivables $15.58 Account - 03.000.1200

Cr. Receivables $6.23 Account - 03.000.1200

Prerequisites

❑ The AR: Use Invoice Accounting For Credit Memos profile option must be set to Yes so that credit memos always follow the accounting for invoices.

   To set the AR: Use Invoice Accounting For Credit Memos profile option, see Oracle Public Sector Advanced Features Setup Overview, page 2-1.

❑ To distinguish between direct credit memos and on-account credit memos, it is recommended that users create separate transaction types for direct credit memos and on-account credit memos.

   To create transaction types, see Oracle Public Sector Advanced Features Setup Overview, page 2-1.

Entering a Direct Credit Memo Procedure

Enter a direct credit memo in the Credit Transactions window. Users can credit an entire invoice or specific invoice lines.

The standard Receivables Credit Memo type is selected. Credit memo types are not flagged as multi-fund accounts receivable transaction types.

To enter a direct credit memo, see Crediting Transactions, Oracle Public Sector Receivables User's Guide.

Credit Transactions Window

Figure 6–1   Credit Transactions Window

Entering an On-Account Credit Memo Procedure

Enter an on-account credit memo in the Transactions window. On-account credits are credits that are assigned to a customer's account but are not related to a specific invoice until applied.

The standard Receivables Credit Memo type is selected. Credit memo types are not flagged as multi-fund accounts receivable transaction types.

To enter an on-account credit memo, see Creating On-Account Credits, Oracle Public Sector Receivables User's Guide.

Transactions Window

Figure 6–2   Transactions Window

Viewing and Distributing Direct Credit Memo Distributions Procedure

To view and distribute direct credit memo distributions, perform the following steps.

1. In Receivables, navigate to the Transactions window as follows:

   Transactions - **Transactions**

2. Query the credit memo.

3. Select the Credit tab to see the invoice being credited.

4. Click **Distributions**.

   The Accounting window appears.

   Note: Direct credit memo distributions are viewed from the Accounting window.

5. To create and view multi-fund accounts receivable distribution lines, navigate to the Credit Memo Distributions window as follows:

   Action - **View Multi**-**Fund Distributions**

   Note: If the multi-fund accounts receivable are already created, the Credit Memo Distributions window views the distributions only.

6. Optionally, enter comments in the Comments field.

7. To reallocate the distributions manually, modify the values in the % or Amount fields as needed.

8. Save or save and continue as follows:

   File - **Save** or **Save and Proceed**

9. Close the window.

   Note: If the Transactions window is closed, the Credit Memo Distributions window remains open. The Credit Memo Distributions window must be closed separately.

Credit Memo Distributions Window, Direct Credit Memo

Figure 6–3   Credit Memo Distributions Window, Direct Credit Memo

Credit Memo Distributions Window Description

Table 6–1   Credit Memo Distributions Window Description

Field Name	Type	Features	Description
Customer Name	display only		customer name
Transaction Number	display only		invoice number
Credited Amount	display only		amount credited
Distributions Region			
Revenue Account	display only		revenue account after reallocation
Receivable Account	display only		receivables account after reallocation
Comments	optional		comments entered by user
[Descriptive Flexfield]	optional		user-customization field
%	default, required		percentage of total amount credited
Amount	default, required		amount credited
Total [%]	display only		total percentage credited
Total [Amount]	display only		total amount credited
Additional Information Region			
Revenue Description	display only		revenue flexfield description
Receivable Description	display only		receivables accounting flexfield description

Viewing and Distributing On-Account Credit Memo Distributions Procedure

To view and distribute on-account credit memo distributions, perform the following steps.

1. In Receivables, navigate to the Transactions Summary window as follows:

   Transactions - **Transactions Summary**

2. Query the credit memo.

3. Click **Applications**.

   The Applications window appears.

   Note: On-account credit memo distributions must be viewed from the Applications window.

4. In the Transaction Number field, enter the invoice number.

5. Select the Apply check box.

6. Save or save and continue as follows:

   File - **Save** or **Save and Proceed**

7. To create and view multi-fund accounts receivable distributions, navigate to the Credit Memo Distributions window from the Applications window as follows:

   Action - **View Multi-Fund Distributions**

8. Optionally, enter comments in the Comments field.

9. To reallocate the distributions manually, modify the values in the % or Amount fields as needed.

10. Save or save and continue as follows:

    File - **Save** or **Save and Proceed**

11. Close the window.

    Note: If the Transactions Summary window is closed, the Credit Memo Distributions window remains open. The Credit Memo Distributions window must be closed separately.

Credit Memo Distributions Window, On-Account Credit Memo

Figure 6–4   Credit Memo Distributions Window, On-Account Credit Memo

Credit Memo Distributions					⌐ ⌐ ×
Customer Name	Department of Defense				
Transaction Number	11092				
Credited Amount	3,150.00				

Distributions

Revenue Account	Receivable Account	Comments	%	Amount
02-420-4130-0000-000	02-000-1210-0000-000		31.7460	<1,000.00>
02-430-7220-0000-000	02-000-1210-0000-000		.1587	<5.00>
03-420-4130-0000-000	03-000-1210-0000-000		63.4921	<2,000.00>
03-430-7220-0000-000	03-000-1210-0000-000		.3175	<10.00>
02-000-2520-2116-000	02-000-1210-0000-000		1.4286	<45.00>
03-000-2520-2116-000	03-000-1210-0000-000		2.8571	<90.00>
		Total	100.0000	<3,150.00>

Additional Information

Revenue Description	Distributi-Consulting-Consulting-No Sub Account-No Product
Receivable Description	Distributi-Balance Sheet-Accounts Receivable-No Sub Account-No Product

7

Receipts with Multi-Fund Accounts Receivable Procedures

This chapter describes how to enter cash receipts, apply cash receipt lines, view and distribute cash receipt distributions, and reverse cash receipts using the multi-fund accounts receivable feature. The following sections are in this chapter:

- Definition
- Overview
- Entering a Cash Receipt Manually Procedure
- Receipts Window
- Applying a Cash Receipt Manually Procedure
- Applications Window
- Viewing and Distributing Cash Receipt Distributions Procedure
- Receipt Distributions Window
- Receipt Distributions Window Description
- Reversing Cash Receipts Procedure
- Reverse Window

Definition

A receipt is a payment received in exchange for goods or services. Payments include applied and unapplied receipts entered within the specified Oracle Public Sector General Ledger date range.

Overview

In the Receipts Distributions window, users can perform the following tasks:

- view cash receipt distributions
- distribute cash receipt distributions
- reverse cash receipts
- update natural account values of multi-accounts receivable cash accounting lines

This section includes the following parts:

- Process
- Examples

Process

The process of a receipt from initial entry through viewing and distributing cash receipt distributions includes the following steps:

1. Enter a cash receipt manually.

2. Apply a cash receipt manually.

3. View and distribute cash receipt distributions.

   The Receipt Distributions window displays the distribution of the receipt lines to the Receivables and Cash accounts in General Ledger.

4. Reverse cash receipts.

   Users can reverse standard, invoice-related receipts. A reversal is necessary, for example, when a customer stops payment on a receipt or if a receipt comes from an account with insufficient funds. A receipt can also be reversed if users want to reenter and reapply it in Receivables.

Examples

The following examples use a three-segment chart of accounts where the first segment is Fund, the second segment is Department, and the third segment is Account:

- Invoice
- Apply Receipt

- Unapply Receipt

- Reverse Receipt

- Partial Receipt Applied Specifically to Invoice Line

- Partial Receipt Applied Generally to Invoice

Invoice

The receipt examples are based on the following invoice.

Standard Receivables With multi-fund accounts receivable disabled, the invoice accounting is as follows:

Dr. Receivables $100 Account - 01.000.1200

Invoice Line 1 $40 Account - 02.101.3000

Cr. Revenue

Invoice Line 2 $60 Account - 03.102.3000

Cr. Revenue

Multi-Fund Accounts Receivable With multi-fund accounts receivable enabled, the invoice accounting is as follows:

Dr. Receivables $40 Account - 02.000.1210

Dr. Receivables $60 Account - 03.000.1210

Cr. Receivables $100 Account - 01.000.1210

Apply Receipt

The following example shows the accounting when applying a receipt to an invoice.

Standard Receivables With the multi-fund accounts receivable feature disabled, the accounting for a $100.00 receipt shows a single receivables line as follows:

Dr. Cash	$100 Account - 01.000.1115	
Cr. Unapplied		$100 Account - 01.000.1220
Dr. Unapplied	$100 Account - 01.000.1220	
Cr. Receivables		$100 Account - 01.000.1210

Multi-Fund Accounts Receivable With multi-fund accounts receivable enabled, users can post against multiple receivables lines and generate multiple cash entries. For example, for a $100.00 receipt, the cash accounting is as follows:

Dr. Cash	$40 Account - 02.000.1115	
Dr. Cash	$60 Account - 03.000.1115	
Cr. Cash		$100 Account - 01.000.1115

The receivables accounting is as follows:

Dr. Receivables	$100 Account - 01.000.1210	
Cr. Receivables		$40 Account - 02.000.1210
Cr. Receivables		$60 Account - 03.000.1210

Unapply Receipt

The following example shows the accounting when unapplying a receipt.

Standard Receivables With multi-fund accounts receivable disabled, the accounting is as follows:

Dr. Receivables	$100 Account - 01.000.1210	
Cr. Unapplied		$100 Account - 01.000.1220

Multi-Fund Accounts Receivable With multi-fund accounts receivable enabled, the cash accounting is as follows:

Dr. Cash $100 Account - 01.000.1115

Cr. Cash $40 Account - 02.000.1115

Cr. Cash $60 Account - 03.000.1115

The receivables accounting is as follows:

Dr. Receivables $40 Account - 02.000.1210

Dr. Receivables $60 Account - 03.000.1210

Cr. Receivables $100 Account - 01.000.1210

Reverse Receipt

The following example shows the accounting when reversing a receipt.

Standard Receivables With multi-fund accounts receivable disabled, the accounting is as follows:

Dr. Receivables $100 Account - 01.000.1210

Cr. Unapplied $100 Account - 01.000.1220

Dr. Unapplied $100 Account - 01.000.1220

Cr. Cash $100 Account - 01.000.1115

Multi-Fund Accounts Receivable With multi-fund accounts receivable enabled, the cash accounting is as follows:

Dr. Cash $100 Account - 01.000.1115

Cr. Cash $40 Account - 02.000.1115

Cr. Cash $60 Account - 03.000.1115

The receivables accounting is as follows:

Dr. Receivables $40 Account - 02.000.1210

Dr. Receivables $60 Account - 03.000.1210

Cr. Receivables $100 Account - 01.000.1210

Partial Receipt Applied Specifically to Invoice Line

The following example shows a partial receipt applied specifically to invoice line one.

Standard Receivables With multi-fund accounts receivable disabled, the accounting is as follows:

Dr. Cash	$40 Account - 01.000.1115	
Cr. Unapplied		$40 Account - 01.000.1220
Dr. Unapplied	$40 Account - 01.000.1220	
Cr. Receivables		$40 Account - 01.000.1210

Multi-Fund Accounts Receivable With multi-fund accounts receivable enabled, the cash accounting is as follows:

Dr. Cash	$40 Account - 02.000.1115	
Cr. Cash		$40 Account - 01.000.1115

The receivables accounting is as follows:

Dr. Receivables	$40 Account - 01.000.1210	
Cr. Receivables		$40 Account - 02.000.1210

Partial Receipt Applied Generally to Invoice

The following example shows a partial receipt applied generally to the invoice.

Standard Receivables With multi-fund accounts receivable disabled, the accounting is as follows:

Dr. Cash	$40 Account - 01.000.1115	
Cr. Unapplied		$40 Account - 01.000.1220
Dr. Unapplied	$40 Account - 01.000.1220	
Cr. Receivables		$40 Account - 01.000.1210

Multi-Fund Accounts Receivable With multi-fund accounts receivable enabled, the cash accounting is as follows:

Dr. Cash $16 Account - 02.000.1115

Dr. Cash $24 Account - 03.000.1115

Cr. Cash $40 Account - 01.000.1115

The receivables accounting is as follows:

Dr. Receivables $40 Account - 01.000.1210

Cr. Receivables $16 Account - 02.000.1210

Cr. Receivables $24 Account - 03.000.1210

Entering a Cash Receipt Manually Procedure

Enter receipts in the Receipts window. Users can enter cash receipts or miscellaneous transactions. For miscellaneous transactions such as interest income from a bank account, multi-fund accounts receivable does not apply.

To enter receipts, see Entering Receipts, Oracle Public Sector Receivables User's Guide.

Receipts Window

Figure 7–1   Receipts Window

Applying a Cash Receipt Manually Procedure

Apply the receipt to the receivables invoice in the Applications window. The accounting for the receipt should follow the invoice. Users can apply all or part of a receipt to one or more debit items.

To apply receipts, see Manually Applying Receipts, Oracle Public Sector Receivables User's Guide.

Applications Window

Figure 7–2   Applications Window
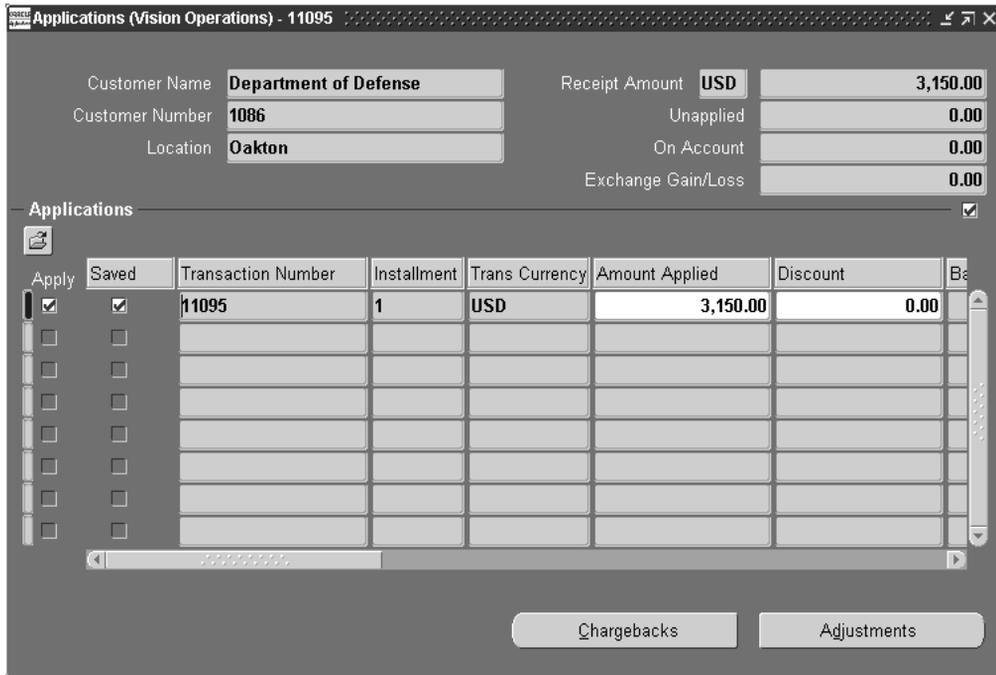
Viewing and Distributing Cash Receipt Distributions Procedure

To view and distribute cash receipt distributions, perform the following steps.

1. In Receivables, navigate to the Receipts window as follows:

   Receipts - **Receipts**

2. Query the receipt.

3. To manually apply a receipt to an invoice in the Applications window, click **Applications** and go to Step 7.

4. To automatically apply receipts to invoices according to parameters, click **Mass Apply**.

   The Mass Apply window appears.

5. Enter parameters regarding which invoices to apply.

6. Click **Apply**.

   The Applications window appears.

7. To create and view receipt distributions, navigate to the Receipt Distributions window as follows:

   Action - **View Multi**-**Fund Distributions**

8. Optionally, enter comments in the Comments field.

9. To reallocate distributions manually, modify the values in the % or Amount fields as needed.

10. Save or save and continue as follows:

    File - **Save** or **Save and Proceed**

11. Close the window.

    Note: If the Receipts window is closed, the Receipt Distributions window remains open. The Receipt Distributions window must be closed separately.

Receipt Distributions Window

Figure 7–3   Receipt Distributions Window

Receipt Distributions Window Description

Table 7–1   Receipt Distributions Window Description

Field Name	Type	Features	Description
Customer Name	display only		customer name
Transaction Number	display only		invoice number
Receipt Number	display only		receipt number
Receipt Amount	display only		receipt amount
Applied Amount	display only		applied amount. A receipt might not be completely applied to an invoice.
Distributions Region			
Cash Account	display only		cash account after reallocation
Receivable Account	display only		receivables account after reallocation
[Comments]	optional		comments entered by user
%	default, required		percentage of total amount applied
Amount	default, required		amount applied **Note:** If a receipt is not applied in full, the amount is prorated across each line.
[Descriptive Flexfield]	optional		user-customization field
Total [Amount]	display only		total amount applied
Total [%]	display only		total percentage applied
Additional Information Region			
Cash Description	display only		cash accounting flexfield description
Receivable Description	display only		receivables accounting flexfield description

Reversing Cash Receipts Procedure

Note: Users cannot view multi-fund accounts receivable distributions on reversal.

To reverse a cash receipt, perform the following steps.

1. In Receivables, navigate to the Receipts window as follows:

   Receipts - **Receipts**

2. Query the receipt to reverse.

3. Click **Reverse... 1**.

   The Reverse window appears.

4. Enter data in each field of the Reverse window.

5. Click **Reverse**.

   The Receipts window appears with Reversed displayed in the State field.

6. Save or save and continue as follows:

   File - **Save** or **Save and Proceed**

7. Close the window.

Reverse Window

Figure 7–4   Reverse Window

8

Adjustments with Multi-Fund Accounts Receivable Procedures

This chapter describes how to enter an adjustment and view and distribute the adjustment. The following sections are in this chapter:

- Definition
- Overview
- Entering an Adjustment Procedure
- Adjustments Window
- Viewing and Distributing Adjustments Procedure
- Adjustment Distributions Window
- Adjustment Distributions Window Description

Definition

An adjustment is an increase or decrease of the amount due on an invoice, debit memo, chargeback, deposit, or guarantee. An example of an adjustment is a write-off. Adjustments can be created manually or automatically.

Overview

Receivables adjustment entries are used to write off receivables that are considered uncollectable. The write-off is generally entered against an allowance for doubtful accounts.

Receivables adjustments can be done at either the invoice or the line level. When an adjustment is made at the invoice level, it decreases the entire remaining balance. If an adjustment is entered at the line level, it can decrease any portion of the transaction.

This section includes the following parts:

- Process
- Adjusting an Invoice With Multi-Fund Accounts Receivable
- Examples

Process

The adjustment process includes the following steps:

1. Enter an adjustment.
2. View and distribute adjustments.

Adjusting an Invoice With Multi-Fund Accounts Receivable

In Receivables, users can adjust invoices using the following functions:

- transactions
- receipts
- collections

Transactions

Users can query a transaction in the Transactions Summary window, select the transaction or installment to adjust, and enter the adjustment in the Adjustments window. From the Adjustments window, users can navigate to the Adjustment Distributions window to distribute and view the multi-fund accounts receivable distributions. Users can also update natural account values of multi-fund accounts receivable adjustment accounting lines.

Receipts

Users can combine a receipt with an adjustment in the Receipts window by applying a receipt to an invoice and adjusting the remainder of the receipt. From the Applications window, users can navigate to the Receipt Distributions window to reallocate cash and receivables and view the multi-fund accounts receivable distributions.

Collections

Users can check the status of customers and invoices in the Account Details window. From the Account Details window, users can view standard receivables distributions. Users cannot create or view multi-fund accounts receivable distributions from the Account Details window.

Note: To create or view multi-fund accounts receivable distributions for adjustments created in collections, users must view the distributions from invoices or receipts.

Examples

The following examples use a three-segment chart of accounts where the first segment is Fund, the second segment is Department, and the third segment is Account:

- invoice
- invoice type adjustment
- line type adjustment
- tax type adjustment
- freight type adjustment
- line type adjustment to a single line

Invoice

The adjustment examples are based on the following invoice.

Standard Receivables With multi-fund accounts receivable disabled, the invoice accounting is as follows:

Dr. Receivables $1,605 Account - 01.000.1200

Cr. Revenue $1,000 Account - 02.101.3000

Cr. Tax $50 Account - 02.000.2500

Cr. Freight $20 Account- 02.101.4500

Cr. Revenue $500 Account - 03.102.3000

Cr. Tax $25 Account - 03.000.2500

Cr. Freight $10 Account - 03.102.4500

Multi-Fund Accounts Receivable With multi-fund accounts receivable enabled, the invoice accounting is as follows:

Dr. Receivables $1,000 Account - 02.000.1200

Dr. Receivables $50 Account - 02.000.1200

Dr. Receivables $20 Account - 02.000.1200

Dr. Receivables $500 Account - 03.000.1200

Dr. Receivables $25 Account - 03.000.1200

Dr. Receivables $10 Account - 03.000.1200

Cr. Receivables $1,605 Account - 01.000.1200

Invoice Type Adjustment

The following example shows an adjustment against an entire invoice.

Standard Receivables With multi-fund accounts receivable accounting disabled, the accounting is as follows:

Dr. Adjustment $1,605 Account - 01.000.1260

Cr. Receivables $1,605 Account - 01.000.1210

Multi-Fund Accounts Receivable With multi-fund accounts receivable enabled, each adjustment line has a corresponding receivables line. The receivables accounting is as follows:

Dr. Receivables $1,605 Account - 01.000.1200

Cr. Receivables $1,000 Account - 02.000.1200

Cr. Receivables $50 Account - 02.000.1200

Cr. Receivables $20 Account - 02.000.1200

Cr. Receivables $500 Account - 03.000.1200

Cr. Receivables $25 Account - 03.000.1200

Cr. Receivables $10 Account - 03.000.1200

The adjustment accounting is as follows:

Dr. Adjustment $1,000 Account - 02.000.1260

Dr. Adjustment $50 Account - 02.000.1260

Dr. Adjustment $20 Account - 02.000.1260

Dr. Adjustment $500 Account - 03.000.1260

Dr. Adjustment $25 Account - 03.000.1260

Dr. Adjustment $10 Account - 03.000.1260

Cr. Adjustment $1,605 Account - 01.000.1260

Line Type Adjustment

The following example shows an adjustment at the line level.

Standard Receivables With multi-fund accounts receivable disabled, the accounting is as follows:

Dr. Adjustment $300 Account - 01.000.1260

Cr. Receivables $300 Account - 01.000.1210

Multi-Fund Accounts Receivable With multi-fund accounts receivable enabled, the receivables accounting is as follows:

Dr. Receivables $300 Account - 01.000.1210

Cr. Receivables $200 Account - 02.000.1210

Cr. Receivables $100 Account - 03.000.1210

The adjustment accounting is as follows:

Dr. Adjustment $200 Account - 02.000.1260

Dr. Adjustment $100 Account - 03.000.1260

Cr. Adjustment $300 Account - 01.000.1260

Tax Type Adjustment

The following example shows an adjustment to invoice tax lines.

Standard Receivables With multi-fund accounts receivable disabled, the accounting is as follows:

Dr. Adjustment $75 Account - 01.000.1260

Cr. Receivables $75 Account - 01.000.1210

Multi-Fund Accounts Receivable With multi-fund accounts receivable enabled, the receivables accounting is as follows:

Dr. Receivables $75 Account - 01.000.1210

Cr. Receivables $50 Account - 02.000.1210

Cr. Receivables $25 Account - 03.000.1210

The adjustment accounting is as follows:

Dr. Adjustment $50 Account - 02.000.1260

Dr. Adjustment $25 Account - 03.000.1260

Cr. Adjustment $75 Account - 01.000.1260

Freight Type Adjustment

The following example shows an adjustment to invoice freight lines.

Standard Receivables With multi-fund accounts receivable disabled, the accounting is as follows:

Dr. Adjustment $30 Account - 01.000.1260

Cr. Receivables $30 Account - 01.000.1210

Multi-Fund Accounts Receivable With multi-fund accounts receivable enabled, the receivables accounting is as follows:

Dr. Receivables $30 Account - 01.000.1210

Cr. Receivables $20 Account - 02.000.1210

Cr. Receivables $10 Account - 03.000.1210

The adjustment accounting is as follows:

Dr. Adjustment $20 Account - 02.000.1260

Dr. Adjustment $10 Account - 03.000.1260

Cr. Adjustment $30 Account - 01.000.1260

Line Type Adjustment to Single Line

The following example shows a line type adjustment to a single line.

Standard Receivables With multi-fund accounts receivable disabled, the accounting is as follows:

Dr. Adjustment $1,000 Account - 01.000.1260

Cr. Receivables $1,000 Account - 01.000.1210

Multi-Fund Accounts Receivable With multi-fund accounts receivable enabled, the receivables accounting is as follows:

Dr. Receivables $1,000 Account - 01.000.1210

Cr. Receivables $1,000 Account - 02.000.1210

The adjustment accounting is as follows:

Dr. Adjustment $1,000 Account - 02.000.1260

Cr. Adjustment $1,000 Account - 01.000.1260

Entering an Adjustment Procedure

Adjustments are entered in the Adjustments window. When an activity is assigned to the adjustment, Receivables automatically uses the accounts assigned to that activity for the adjustment.

To enter an adjustment, perform the following steps.

1. In Receivables, navigate to the Transactions Summary window as follows:

   Transactions - **Transactions Summary**

2. Query the transaction to adjust.

3. Select the transaction or, if the transaction has multiple installments, select the installment to adjust.

4. Click **Adjust**.

   The Adjustments window appears.

5. Enter the adjustment.

6. Save or save and continue as follows:

   File - **Save** or **Save and Proceed**

7. Close the window.

Adjustments Window

Figure 8–1   Adjustments Window

Viewing and Distributing Adjustments Procedure

To view and distribute an adjustment, perform the following steps.

1. In Receivables, navigate to the Transactions Summary window as follows:

   Transactions - **Transactions Summary**

2. Query the transaction to adjust.

3. Select the transaction or, if the transaction has multiple installments, select the installment to adjust.

4. Click **Adjust**.

   The Adjustments window appears.

5. Enter the adjustment.

6. To distribute and view the adjustment, navigate to the Adjustment Distributions window as follows:

   Action - **View Multi**-**Fund Distributions**

7. Close the window.

Adjustment Distributions Window

Figure 8–2   Adjustment Distributions Window

Adjustment Distributions Window Description

Table 8–1   Adjustment Distributions Window Description

Field Name	Type	Features	Description
Adjustment Amount	display only		amount adjusted
Activity	display only		type of adjustment activity
Distributions Region			
Adjustment Account	display only		adjustment account after reallocation
Receivable Account	display only		receivables account
Comments	optional		user-entered comments
%	default, required		percentage of adjustment
Amount	default, required		amount adjusted
[Descriptive Flexfield]	optional		user-customization field
Total [Percent]	display only		total percentage adjusted
Total [Amount]	display only		total amount adjusted
Additional Information Region			
Line Description	display only		invoice line description
Adjustment Description	display only		adjustment accounting flexfield description
Receivable Description	display only		receivables accounting flexfield description

9

Multi-Fund Accounts Receivable Reports Procedures

This chapter describes reports for Multi-Fund Accounts Receivable. The following sections are in this chapter:

- Definition

- Overview

- PSA Adjustment Register Report Procedure

- PSA Aging 4 Buckets Report Procedure

- PSA Applied Receipts Register Report Procedure

- PSA Multiple Fund Distributions Error Report Procedure

- PSA Receipt Register Report Procedure

- PSA Sales Journal by Customer Report Procedure

- PSA Sales Journal by GL Account Report Procedure

- PSA Transaction Register Report Procedure

Definition

Standard Receivables reports are modified for multi-fund accounts receivables to display multi-fund distributions.

Overview

Oracle Public Sector Advanced Features includes the following reports for multi-fund accounts receivable:

- PSA Adjustment Register

- PSA Aging 4 Buckets Report

- PSA Applied Receipts Register

- PSA Multiple Fund Distributions Error Report

- PSA Receipt Register

- PSA Sales Journal by Customer

- PSA Sales Journal by GL Account

- PSA Transaction Register

Note: Some standard Receivables reports in Release 11*i* are in RXi format to enable a degree of customization. However, the multi-fund accounts receivables versions of those same reports are not in RXi format. The affected reports are:

- PSA Adjustment Register

- PSA Applied Receipts Register

- PSA Receipt Register

- PSA Transaction Register

PSA Adjustment Register

The PSA Adjustment Register report provides information on approved adjustments. Adjustments include manual and automatic adjustments, invoices applied to commitments, and credit memos applied to invoices that are against commitments.

PSA Aging 4 Buckets Report

The PSA Aging 4 Buckets Report provides information about open items within four aging buckets. Reports can include detail and summary information about customers' current and past due invoices, debit memos, and chargebacks.

Aging reports show detail and summary information about open items. Reports are sorted by organization, and each item is allocated to an organization. Open credits

can appear in either summary or aged format. Either format reports only the open credits for the organization to which the credits were entered.

Note: If overlapping aging buckets exist, transactions can be included in more than one bucket and bucket total. However, Receivables correctly includes such transactions only once when calculating the total outstanding amount.

PSA Applied Receipts Register

The PSA Applied Receipts Register report provides information on all activity for a receipt. Users can review how receipts were applied or reversed. The report prints all applications the date range specified, regardless of check date.

PSA Multiple Fund Distributions Error Report

The PSA Multiple Fund Distributions Error Report provides information on errors made during multiple fund distributions.

PSA Receipt Register

The PSA Receipt Register report provides a list of receipts for the date range specified.

PSA Sales Journal by Customer

The PSA Sales Journal by Customer report provides information on all transactions.

PSA Sales Journal by GL Account

The PSA Sales Journal by GL Account report is used to ensure that the transaction register matches the revenue journal. It is also used to balance accounts receivable aging to the General Ledger.

To match both foreign and functional currency amounts to the General Ledger, run the PSA Sales Journal by GL Account report by currency.

To preview a posting to see if debits match credits, run the report with a posting status of unposted.

PSA Transaction Register

The PSA Transaction Register is used to balance revenue accounts to accounts receivable aging.

PSA Adjustment Register Report Procedure

To generate the PSA Adjustment Register report, perform the following steps.

1. In Receivables, navigate to the Print Other Reports window as follows:

    Reports - **Other**

    The Submit a New Request window appears.

2. Select the Single Request radio button.

3. Click **OK**.

    The Print Other Reports window appears.

4. In the Name field, select PSA Adjustment Register from the list of values.

5. Click **OK**.

    The Parameters window appears.

6. In the Order By field, from the list of values, select an option for sorting report results.

7. Optionally, in the GL Date Low field, enter the low end of the General Ledger date range for the report.

8. Optionally, in the GL Date High field, enter the high end of the General Ledger date range for the report.

9. Optionally, in the Transaction Date Low field, enter the low end of the transaction date range for the report.

10. Optionally, in the Transaction Date High field, enter the high end of the transaction date range for the report.

11. Optionally, in the Due Date Low field, enter the low end of the due date range for the report.

12. Optionally, in the Due Date High field, enter the high end of the due date range for the report.

13. Optionally, in the Invoice Type Low field, select the low end of the invoice types range for the report from the list of values.

14. Optionally, in the Invoice Type High field, select the high end of the invoice types range for the report from the list of values.

15. Optionally, in the Adjustment Type Low field, select the low end of the adjustment types range for the report from the list of values.

16. Optionally, in the Adjustment Type High field, select the high end of the adjustment types range for the report from the list of values.

17. Optionally, in the Currency Code Low field, select the low end of the currency codes range for the report from the list of values.

18. Optionally, in the Currency Code High field, select the high end of the currency codes range for the report from the list of values.

19. Optionally, in the Receivables Company Low field, enter the low end of the company codes range for the report.

    The Accounting Flexfield window appears.

20. In the Company field, select a company from the list of values.

21. Click **OK**.

22. Optionally, in the Receivables Company High field, enter the high end of the company codes range for the report.

    The Accounting Flexfield window appears.

23. In the Company field, select a company from the list of values.

24. Click **OK**.

25. Optionally, in the Adjustment Account Low field, enter the low end of the adjustment account range for the report.

    The Accounting Flexfield window appears.

26. For each segment in the accounting flexfield, select a value from the list of values.

27. Click **OK**.

28. Optionally, in the Adjustment Account High field, enter the high end of the adjustment account range for the report.

    The Accounting Flexfield window appears.

29. For each segment in the accounting flexfield, select a value from the list of values.

30. Click **OK**.

31. To apply the parameters, click **OK**.

32. To send the request to the concurrent manager, click **Submit**.

    The Decision pop-up window appears.

33. To submit another request, click **Yes,** or to continue, click **No**.

34. View the request in the concurrent manager as follows:

View - **Requests**

PSA Aging 4 Buckets Report Procedure

To generate the PSA Aging 4 Buckets Report, perform the following steps.

1. In Receivables, navigate to the Print Other Reports window as follows:

    Reports - **Other**

    The Submit a New Request window appears.

2. Select the Single Request radio button.

3. Click **OK**.

    The Print Other Reports window appears.

4. In the Name field, select PSA Aging 4 Buckets Report from the list of values.

5. Click **OK**.

    The Parameters window appears.

6. In the Reporting Level field, select the organizational level for which the report is run.

7. In the Reporting Entity field, accept the default organization name, or select the organization from the list of values if the profile option MO: Top Reporting Level is set to Set of Books.

8. In the Order By field, from the list of values, select an option for sorting report results.

9. In the Report Summary field, select the type of report summary from the list of values.

    Note: An invoice summary report provides information on all customers' debit items, and a customer summary report provides customers' names with their total debit item balances.

10. In the Report Format field, select a report format.

    Note: The brief format prints customer names and customer numbers with item information. The detailed format also includes addresses and contact-at addresses.

11. In the As of Date field, enter the date as of which items are included.

    Note: All open items with a General Ledger date before or the same as the date entered are included. The default is the current date.

12. In the Aging Bucket Name field, select the appropriate bucket set from the list of values.

13. In the Show on Account field, select whether customers' credit items are shown.

    Note: If Age is selected, Receivables ages credit items and includes the credit amounts in the appropriate aging bucket columns.

    If Do Not Show is selected, Receivables does not include credit items in customers' balances. No identified or unidentified payments or on-account credit memos are displayed.

    If Summarize is selected, Receivables shows the sum of credit items in the Customer Credit Memos, Customer Payments, and the Customer Balance rows.

14. Optionally, in the Balance Due Low field, enter the low end of the balances due range for the report.

15. Optionally, in the Balance Due High field, enter the high end of the balances due range for the report.

16. Optionally, in the Invoice Type Low field, select the low end of the invoice types range for the report from the list of values.

17. Optionally, in the Invoice Type High field, select the high end of the invoice types range for the report from the list of value.

18. Optionally, in the Currency field, select a currency from the list of values.

19. Optionally, in the Company Segment Low field, enter the low end of the company segments range for the report.

    The Accounting Flexfield window appears.

20. In the Company field, select the company segment from the list of values.

21. Click **OK**.

22. Optionally, in the Company Segment High field, enter the high end of the company segments range for the report.

    The Accounting Flexfield window appears.

23. In the Company field, select the company segment from the list of values.

24. Click **OK**.

25. Optionally, in the Customer Name Low field, select the low end of the customer names range for the report from the list of values.

26. Optionally, in the Customer Name High field, select the high end of the customer names range for the report from the list of values.

27. To apply the parameters, click **OK**.

28. To send the request to the concurrent manager, click **Submit**.

    The Decision pop-up window appears.

29. To submit another request, click **Yes,** or to continue, click **No**.

30. View the request in the concurrent manager as follows:

    View - **Requests**

PSA Applied Receipts Register Report Procedure

To generate the PSA Applied Receipts Register report, perform the following steps.

1. In Receivables, navigate to the Print Other Reports window as follows:

   Reports - **Other**

   The Submit a New Request window appears.

2. Select the Single Request radio button.

3. Click **OK**.

   The Print Other Reports window appears.

4. In the Name field, select PSA Applied Receipts Register from the list of values.

5. Click **OK**.

   The Parameters window appears.

6. In the Order By field, from the list of values, select an option for sorting report results.

7. Optionally, in the Batch Name Low field, select the low end of the batch names range for the report from the list of values.

8. Optionally, in the Batch Name High field, select the high end of the batch names range for the report from the list of values.

9. Optionally, in the Customer Name Low field, select the low end of the customer names range for the report from the list of values.

10. Optionally, in the Customer Name High field, select the high end of the customer names range for the report from the list of values.

11. Optionally, in the Customer Number Low field, select the low end of the customer numbers range for the report from the list of values.

12. Optionally, in the Customer Number High field, select the high end of the customer numbers range for the report from the list of values.

13. Optionally, in the Apply Date Low field, enter the low end of the receipt apply date range for the report.

14. Optionally, in the Apply Date High field, enter the high end of the receipt apply date range for the report.

15. Optionally, in the Receipt Number Low field, select the low end of the receipt number range for the report from the list of values.

16. Optionally, in the Receipt Number High field, select the high end of the receipt number range for the report from the list of values.

17. Optionally, in the Invoice Number Low field, select the low end of the invoice number range for the report from the list of values.

18. Optionally, in the Invoice Number High field, select the high end of the invoice number range for the report from the list of values.

19. Optionally, in the Receipt GL Date Low field, enter the low end of the receipt General Ledger date range for the report.

20. Optionally, in the Receipt GL Date High field, enter the high end of the receipt General Ledger date range for the report.

21. Optionally, in the Invoice Type Low field, select the low end of the invoice type range for the report from the list of values.

22. Optionally, in the Invoice Type High field, select the high end of the invoice type range for the report from the list of values.

23. Optionally, in the Company Segment Low field, enter the low end of the company segment range for the report.

    The Accounting Flexfield window appears.

24. In the Company field, select the company from the list of values.

25. Click **OK**.

26. Optionally, in the Company Segment High field, enter the low end of the company segment range.

    The Accounting Flexfield window appears.

27. In the Company field, select the company from the list of values.

28. Click **OK**.

29. To apply the parameters, click **OK**.

30. To send the request to the concurrent manager, click **Submit**.

    The Decision pop-up window appears.

31. To submit another request, click **Yes,** or to continue, click **No**.

32. View the request in the concurrent manager as follows:

    View - **Requests**

PSA Multiple Fund Distributions Error Report Procedure

To generate the PSA Multiple Fund Distributions Error Report, perform the following steps.

1. In Receivables, navigate to the Print Other Reports window as follows:

    Reports - **Other**

    The Submit a New Request window appears.

2. Select the Single Request radio button.

3. Click **OK**.

    The Print Other Reports window appears.

4. In the Name field, select PSA Multiple Fund Distributions Error Report from the list of values.

5. Click **OK**.

6. To send the request to the concurrent manager, click **Submit**.

    The Decision pop-up window appears.

7. To submit another request, click **Yes,** or to continue, click **No**.

8. View the request in the concurrent manager as follows:

    View - **Requests**

PSA Receipt Register Report Procedure

To generate the PSA Receipt Register report, perform the following steps.

1. In Receivables, navigate to the Print Other Reports window as follows:

   Reports - **Other**

   The Submit a New Request window appears.

2. Select the Single Request radio button.

3. Click **OK**.

   The Print Other Reports window appears.

4. In the Name field, select PSA Receipt Register from the list of values.

5. Click **OK**.

   The Parameters window appears.

6. In the Order By field, from the list of values, select an option for sorting report results.

7. Optionally, in the Batch Name Low field, select the low end of the batch name range for the report from the list of values.

8. Optionally, in the Batch Name High field, select the high end of the batch name range for the report from the list of values.

9. Optionally, in the Customer Name Low field, select the low end of the customer name range for the report from the list of values.

10. Optionally, in the Customer Name High field, select the high end of the customer name range for the report from the list of values.

11. Optionally, in the Deposit Date Low field, select the low end of the deposit date range for the report from the list of values.

12. Optionally, in the Deposit Date High field, select the high end of the deposit date range for the report from the list of values.

13. Optionally, in the Receipt Status Low field, select the low end of the receipt status range for the report from the list of values.

14. Optionally, in the Receipt Status High field, select the high end of the receipt status range for the report from the list of values.

15. Optionally, in the Receipt GL Date Low field, select the low end of the receipt General Ledger date range for the report from the list of values.

16. Optionally, in the Receipt GL Date High field, select the high end of the receipt General Ledger date range for the report from the list of values.

17. Optionally, in the Currency Code field, select a currency code from the list of values.

18. To apply the parameters, click **OK**.

19. To send the request to the concurrent manager, click **Submit**.

    The Decision pop-up window appears.

20. To submit another request, click **Yes,** or to continue, click **No**.

21. View the request in the concurrent manager as follows:

    View - **Requests**

PSA Sales Journal by Customer Report Procedure

To generate the PSA Sales Journal by Customer report, perform the following steps.

1. In Receivables, navigate to the Print Other Reports window as follows:

   Reports - **Other**

   The Submit a New Request window appears.

2. Select the Single Request radio button.

3. Click **OK**.

   The Print Other Reports window appears.

4. In the Name field, select PSA Sales Journal by Customer from the list of values.

5. Click **OK**.

   The Parameters window appears.

6. In the Order By field, from the list of values, select the option used to sort report results.

7. In the Report By Line field, select Yes or No from the list of values.

8. Optionally, in the GL Date Low field, select the low end of the General Ledger date range for the report from the list of values.

9. Optionally, in the GL Date High field, select the high end of the General Ledger date range for the report from the list of values.

10. Optionally, in the Transaction Date Low field, select the low end of the transaction date range for the report from the list of values.

11. Optionally, in the Transaction Date High field, select the high end of the transaction date range for the report from the list of values.

12. Optionally, in the Currency Code field, select a currency code from the list of values.

13. Optionally, in the Company Segment Low field, enter the low end of the company segment range.

    The Accounting Flexfield window opens.

14. In the Company field, select a company from the list of values.

15. Click **OK**.

16. Optionally, in the Company Segment High field, enter the low end of the company segment range.

   The Accounting Flexfield window opens.

17. In the Company field, select a company from the list of values.

18. Click **OK**.

19. Optionally, in the GL Account Type field, select a General Ledger account type from the list of values.

20. Optionally, in the Posting Status field, select a posting status from the list of values.

21. Optionally, in the Transaction Type Low field, select the low end of the transaction type range for the report from the list of values.

22. Optionally, in the Transaction Type High field, select the high end of the transaction type range for the report from the list of values.

23. Optionally, in the Transaction Number Low field, select the low end of the transaction number range for the report from the list of values.

24. Optionally, in the Transaction Number High field, select the high end of the transaction number range for the report from the list of values.

25. In the Customer [Name] Low field, select the low end of the customer name range for the report from the list of accounts.

26. In the Customer Name High field, select the high end of the customer name range for the report from the list of accounts.

27. To apply the parameters, click **OK**.

28. To send the request to the concurrent manager, click **Submit**.

   The Decision pop-up window appears.

29. To submit another request, click **Yes,** or to continue, click **No**.

30. View the request in the concurrent manager as follows:

   View - **Requests**

PSA Sales Journal by GL Account Report Procedure

To generate the PSA Sales Journal by GL Account report, perform the following steps.

1. In Receivables, navigate to the Print Other Reports window as follows:

   Reports - **Other**

   The Submit a New Request window appears.

2. Select the Single Request radio button.

3. Click **OK**.

   The Print Other Reports window appears.

4. In the Name field, select PSA Sales Journal by GL Account from the list of values.

5. Click **OK**.

   The Parameters window appears.

6. In the Order By field, from the list of values, select an option for sorting report results.

7. Optionally, in the GL Date Low field, enter the low end of the General Ledger date range for the report.

8. Optionally, in the GL Date High field, enter the high end of the General Ledger date range for the report.

9. Optionally, in the currency code field, select the currency code from the list of values.

10. Optionally, in the Account Low field, enter the low end of the account range for the report.

    The Accounting Flexfield window appears.

11. Select the appropriate accounting segments from the lists of values.

12. Click **OK**.

13. Optionally, in the Account High field, enter the high end of the account range for the report.

    The Accounting Flexfield window appears.

14. Select the appropriate accounting segments from the lists of values.

15. Click **OK**.

16. Optionally, in the GL Account Type field, select a General Ledger account type from the list of values.

17. Optionally, in the Posting Status field, select a posting status from the list of values.

18. To apply the parameters, click **OK**.

19. To send the request to the concurrent manager, click **Submit**.

    The Decision pop-up window appears.

20. To submit another request, click **Yes,** or to continue, click **No**.

21. View the request in the concurrent manager as follows:

    View - **Requests**

PSA Transaction Register Report Procedure

To generate the PSA Transaction Register report, perform the following steps.

1. In Receivables, navigate to the Print Other Reports window as follows:

   Reports - **Other**

   The Submit a New Request window appears.

2. Select the Single Request radio button.

3. Click **OK**.

   The Print Other Reports window appears.

4. In the Name field, select PSA Transaction Register from the list of values.

5. Click **OK**.

   The Parameters window appears.

6. In the Order By field, from the list of values, select an option for sorting report results.

7. Optionally, in the GL Date Low field, enter the low end of the invoice General Ledger date range for the report.

8. Optionally, in the GL Date High field, enter the high end of the invoice General Ledger date range for the report.

9. Optionally, in the Transaction Date Low field, enter the low end of the transaction date range for the report.

10. Optionally, in the Transaction Date High field, enter the high end of transaction date range for the report.

11. Optionally, in the Transaction Type field, select a transaction type from the list of values.

12. Optionally, in the Invoice Type Low field, select the low end of the invoice type range for the report from the list of values.

13. Optionally, in the Invoice Type High field, select the high end of the invoice type range for the report from the list of values.

14. Optionally, in the Currency Code Low field, select the low end of the currency code range for the report from the list of values.

15. Optionally, in the Currency Code High field, select the high end of the currency code range for the report from the list of values.

16. Optionally, in the Company Segment Low field, enter the low end of the company segment range for the report.

The Accounting Flexfield window appears.

17. In the Company field, select a company from the list of values.

18. Optionally, in the Company Segment High field, enter the high end of the company segment range for the report.

The Accounting Flexfield window appears.

19. In the Company field, select a company from the list of values.

20. To apply the parameters, click **OK**.

21. To send the request to the concurrent manager, click **Submit**.

The Decision pop-up window appears.

22. To submit another request, click **Yes,** or to continue, click **No**.

23. View the request in the concurrent manager as follows:

View - **Requests**

10

Disabling Multi-Fund Accounts Receivable Procedure

This chapter describes how to disable multi-fund accounts receivable. The following sections are in this chapter:

- Definition
- Overview
- Prerequisites
- Disabling Multi-Fund Accounts Receivable Implementation Procedure

Definition

Organizations can disable the multi-fund accounts receivable implementation for an organization.

Overview

The Disable Multiple Funds request set is used to disable the multi-fund accounts receivable implementation for an organization. This request set stores the flag that indicates whether multi-fund accounts receivable is disabled for an organization.

The Disable Multiple Funds request set consists of the following programs:

- Disable Public Sector Features
- Disable Multiple Funds - Install Stub Package

This section includes the following parts:

- No Transactions Exist
- Transactions Exist

No Transactions Exist

If multi-fund accounts receivable was enabled for an organization in error and no multi-fund accounts receivable transactions exist, users can run the Disable Multiple Funds request set to disable the multi-fund accounts receivable implementation.

Transactions Exist

Organizations that have existing multi-fund accounts receivable transactions must ensure that all prerequisites for shutting down multi-fund accounts receivable are met. Users must ensure that the organization is upgrading to a new multi-fund accounts receivable system.

Running the Disable Multiple Funds request set does not affect historical multi-fund accounts receivable data. However, users cannot view this data.

Note: If the Disable Multiple Funds request set is run in error, users can rerun the Enable Multiple Funds request set for the organization.

Prerequisites

❏ Stop creating any new multi-fund accounts receivable transactions.

❏ Reconcile and post all transactions to the last open period in General Ledger and reconcile all subledger balances.

To reconcile and post all transactions, see Running General Ledger Interface, Oracle Public Sector Receivables User's Guide.

❏ Generate the PSA Aging 4 Buckets Report to obtain a complete list of all outstanding multi-fund accounts receivable balances.

To generate the PSA Aging 4 Buckets Report, see PSA Aging 4 Buckets Report Procedure, Multi-Fund Accounts Receivable Reports Procedures, page 9-1.

❏ Follow the instructions for upgrading to the new version of multi-fund accounts receivable.

Disabling Multi-Fund Accounts Receivable Implementation Procedure

To disable a multi-fund accounts receivable implementation, perform the following steps.

1. Using the PSA Administrator responsibility, navigate to the Control Multiple Funds window as follows:

   Multiple Funds - **Control**

   The Submit a New Request window appears.

2. Select the Request Set radio button.

3. Click **OK**.

   The Control Multiple Funds window appears.

4. In the Request Set field, select Disable Multiple Funds from the list of values.

5. Place the cursor in the Parameters field for the Disable Public Sector Features program.

   The Parameters window appears.

6. In the Organization field, select an organization from the list of values.

7. In the Features field, select Multiple Funds from the list of values.

8. Click **OK**.

9. To disable a multi-fund accounts receivable implementation, click **Submit**.

   Note: The Disable Multiple Funds - Install Stub Package program does not have any parameters.

   The Requests window appears.

10. To view the log file, select the appropriate Request ID and click **View Log**.

11. Close the window.

Part III

Encumbrance Reconciliation Reports

11

Encumbrance Reconciliation Reporting Process

This chapter describes the encumbrance reconciliation reporting process. The following sections are in this chapter:

- Overview
- Background
- Existing Architecture
- Benefits
- Limitations
- Encumbrance Account Details Report
- Encumbrance Document Details Report

Overview

The encumbrance reconciliation reports aid in the reconciliation of encumbrance account balances. This functionality provides information for the analysis of encumbrance account balances, starting from the General Ledger with references back to the transaction sources in the subsidiary ledgers.

The primary tools for performing encumbrance reconciliation are the encumbrance reconciliation reports, which present the details regarding any imbalances. These reports are executable as an encumbrance transaction listing on selected accounts or account ranges over a selected period range.

Other standard reports related to encumbrance accounting exist, which can be referenced from the Oracle Public Sector General Ledger User's Guide.

The encumbrance reconciliation reports must be viewed as a diagnostic tool only. They do not resolve any encumbrance imbalances that occur between the subsidiary ledgers and the General Ledger. The imbalances can only be corrected by the creation and posting of manual encumbrance journals in the General Ledger. Oracle Corporation does not recommend or support the adjustment of encumbrance account balances through any other means.

The business justification for the encumbrance reconciliation reports is the need to diagnose cross-modular accounting imbalances. Accounting data is maintained in subsidiary ledger document tables in the database. The data in these documents or transaction tables is dynamic. Changes to documents can affect the accounting. In pre-Release 11*i* installations, there are no auditable accounting transactions maintained in the subsidiary ledgers. This means that any changes to the subsidiary ledger accounting data or changes to documents that impact the subsidiary ledger accounting data, changes the accounting data residing in the subsidiary ledger document tables. These changes generate relevant accounting transactions for transfer to the General Ledger.

Reference

For information on reconciling payables activity with General Ledger, see Reconciling Payables Activity to General Ledger, *Oracle Public Sector Payables User's Guide.*

Background

The subsidiary ledgers, Oracle Public Sector Purchasing and Oracle Public Sector Payables, create encumbrance entries during transaction processing and document approval that are transferred to Oracle Public Sector General Ledger. These encumbrance entries can be reviewed, edited, and posted in General Ledger.

The existing standard reports provide information about the transactions related to encumbrance entries within a specific module. There is no specific report that comprehensively reconciles the encumbrance accounting balance between the subsidiary ledgers, Purchasing and Payables, and the General Ledger. There are some combinations of standard reports which approach the desired functionality, but the new encumbrance reconciliation reports provide the cross-modular data users require.

For descriptions of standard reports, see Submitting Standard Reports, Programs, and Listings, *Oracle Public Sector Payables User's Guide* and Chapter 9, *Oracle Public Sector Purchasing User's Guide.*

The encumbrance reconciliation reports gather cross-modular data on related encumbrance accounting entries and report all source transactions, highlighting where imbalances occur.

The encumbrance reconciliation reporting functionality includes the following:

- identification of atypical encumbrance balances in the General Ledger, such as negative encumbrance balances

- full implementation of the drilldown concept seen in the online windows and standard reports and only partially implemented by the Subsidiary Ledger Accounting model

- support for period-end reconciliation and year-end processing

Existing Architecture

Before Release 11*i*, there were no distinct set of subsidiary ledger accounting entry tables, only the dynamic document tables from which accounting entries are generated. An action history table exists in Purchasing, but not in Payables. The Purchasing action history table records transaction events for each Purchasing document. These transaction events may or may not result in the generation of an associated accounting entry.

The following primary tables maintain accounting information to be generated and transferred to the General Ledger:

- AP_INVOICE_DISTRIBUTIONS_ALL

- PO_DISTRIBUTIONS_ALL

- PO_REQ_DISTRIBUTIONS_ALL

Changes to these transaction tables can result in changes to the accounting data in these tables. These actions generate General Ledger entries for transfer to the General Ledger, but the contents of these subsidiary ledger tables are overwritten without a history of the changes being maintained.

Users typically require a confirmation that the General Ledger encumbrance balances reconcile to the subsidiary ledger amounts. If imbalances exist, users may need to trace the source that introduced the imbalance.

Benefits

The encumbrance reconciliation reports identify and report the outstanding imbalances between the General Ledger and the subsidiary ledgers using encumbrances. Most government agencies are required by law to control their spending and their commitments to spend. Overspending often results in severe noncompliance penalties. Using encumbrance reconciliation reports on a regular basis greatly assists with identifying encumbrance errors before overspending occurs.

Limitations

The encumbrance reconciliation reports only provide information about the variances between the General Ledger and the subsidiary ledgers. They do not correct the variances or the errors in encumbrance accounting.

Users must devise procedures for researching further the reasons for the discrepancies. To correct imbalances, users must create and post manual encumbrances.

To obtain the most complete and accurate encumbrance reconciliation reporting details, perform the following steps.

1. In the Journal Sources window for the journal sources setup option, select the Import Journal References check box for Purchasing and Payables throughout the reporting periods desired. Additionally, the GL_IMPORT_REFERENCES table must be preserved and maintained by the General Ledger Journal Import process. This table collects import references for actual entries only.

2. To preserve detailed reference data, the Create Journals program must be run without the summarized option enabled for every execution in the reporting period. The process inserts rows for encumbrance entries going to the General Ledger into the GL_IMPORT_REFERENCES table, only if the journal source is flagged to import journal references.

3. Encumbrance accounting must be enabled throughout the reporting period requested. The Automatic Encumbrance check box in the Define Budget Organizations window must be selected for all required account ranges.

Encumbrance Account Details Report

The Encumbrance Account Details Report can be run as a concurrent program from the standard report submission window.

Parameters

The Encumbrance Account Details Report accepts the following parameters:

- period range selected from the list of values
- chart of accounts value range selected from the list of values
- encumbrance type selected from the list of values

Based on the parameters selected, the Encumbrance Account Details Report lists General Ledger balances for each of the Accounting Flexfields with encumbrance balances, the journal entry transactions that contribute to these encumbrance account balances, the total balance in the requested periods, and the related source document level and distribution level data that are referred to in each of the journal entry lines reported.

The source document data in the Encumbrance Account Details Report is driven by the presence of the reference columns on the journal entry lines. These reference columns are the key to the cross-modular reporting capability. If these reference columns are in error or missing, an appropriate error is displayed for the account. Similarly, if a reference column points to a document that cannot be found, another error message is displayed.

Encumbrance Document Details Report

The Encumbrance Document Details Report can be run as a concurrent program from the standard report submission window.

Parameters

The Encumbrance Document Details Report accepts the following parameters:

- Document Type selected from the list of values
- Document ID selected from the list of values

Based on the parameters selected, the Encumbrance Document Details Report lists all accounting entries, or journal entry lines, generated from the selected document. The report essentially performs a reverse drill-down from the source document back to the General Ledger. This report is used to supplement the analysis performed during encumbrance reconciliation.

Limitations

The history of encumbrance transactions is not recorded in the subsidiary ledgers. Only the current status and details of encumbrances is stored in the subsidiary ledgers. Consequently, the Encumbrance Document Details Report is provided to present all accounting entries generated from a selected document.

12

Encumbrance Reconciliation Reports Procedures

This chapter describes the encumbrance reconciliation reports procedures. The following sections are in this chapter:

- Definition
- Overview
- Prerequisites
- Running and Printing the Encumbrance Account Details Report Procedure
- Running and Printing the Encumbrance Document Details Report Procedure

Definition

The Encumbrance Account Details Report lists encumbrance balances and transactions on selected accounts or account ranges for a given period or period range, which enables users to identify outstanding encumbrance imbalances between the subsidiary ledgers, Oracle Public Sector Purchasing and Oracle Public Sector Payables, and the General Ledger.

The Encumbrance Document Details Report lists accounting entries generated from a specified purchasing document.

Overview

The Encumbrance Reconciliation Reports consist of the following reports that are described in this chapter.

- Encumbrance Account Details Report

- Encumbrance Document Details Report

Users first run the Encumbrance Account Details Report to identify imbalances and then the Encumbrance Document Details Report to view details on the source document associated with the imbalance.

This section includes the following parts:

- Encumbrance Account Details Report

- Encumbrance Document Details Report

- References

Encumbrance Account Details Report

The Encumbrance Account Details Report gathers cross-modular data on encumbrance accounting entries and reports the source transactions, highlighting any imbalances.

The Encumbrance Account Details Report identifies the following:

- variances between the General Ledger and subsidiary ledgers' encumbrance balances

- negative General Ledger encumbrance balances

Note: To correct imbalances, users must create and post manual encumbrances to the General Ledger.

To create and post manual encumbrances to the General Ledger, see Entering Encumbrances, *Oracle Public Sector General Ledger User's Guide*.

The Encumbrance Account Details Report prints the following information:

- General Ledger balances for the account or account range specified

- journal entry line amounts that contribute to the General Ledger balances in the requested period

- source document data that corresponds to each journal entry line amount and the corresponding source document amounts originating from the subsidiary ledgers

Encumbrance Document Details Report

The Encumbrance Document Details Report provides the following information:

- identifies journal entry lines generated from a specified purchasing document

The Encumbrance Document Details Report prints the following information for each line of the specified purchasing document:

- distribution account number

- journal entry batch name and header name

- journal entry line number and amount

- journal entry date

References

For information on encumbrance accounting, see Overview of Encumbrance Accounting, *Oracle Public Sector General Ledger User's Guide*.

For information on using budgetary control with Payables, see Budgetary Control in Payables, *Oracle Public Sector Payables User's Guide*.

For information on making changes to an encumbered purchase order, see Changing Encumbered Documents, *Oracle Public Sector Purchasing User's Guide*.

For information on reserving funds for requisitions, see Reserving Funds for Requisitions, *Oracle Public Sector Purchasing User's Guide*.

For information on making changes to encumbered documents, see Submitting a Document for Approval, *Oracle Public Sector Purchasing User's Guide*.

Prerequisites

❏ To use encumbrance accounting, budgetary control, budgetary accounts, and funds checking, users must install Oracle Public Sector General Ledger. Full use of these features also requires installing Oracle Public Sector Purchasing and Oracle Public Sector Payables.

❏ To use the full capabilities of encumbrance accounting, users must enable budgetary control for a set of books.

To enable budgetary control for a set of books, see Oracle Public Sector Advanced Features Setup Checklist, Oracle Public Sector Advanced Features Setup Overview, page 2-3.

❏ To ensure the best accuracy and completeness, General Ledger posting must be performed in detail for all subsidiary ledgers. To perform detail posting to the General Ledger for all subsidiary ledgers, the Journal Import process must be run in detail mode.

To run the Journal Import process in detail mode, deselect the Create Summary Journals check box in the Import Journals window.

For information on running the Journal Import process, see Importing Journals, *Oracle Public Sector General Ledger User's Guide*.

❏ To ensure the best accuracy and completeness, General Ledger posting must be performed in detail for all subsidiary ledgers. To perform detail posting to the General Ledger for all subsidiary ledgers, the Create Journals program must be run in detail mode.

To run the Create Journals program in detail mode, select Program - Create Journals in the Name field of the Submit Requests window and then select No from the list of values in the Create Summary Journals field of the Parameters window.

For information on running the Create Journals program, see Running the Create Journals Program, *Oracle Public Sector General Ledger User's Guide*.

❏ If any subsidiary ledgers are not posting to the General Ledger in detail, the subsidiary ledgers must be defined to import detail reference information for summary journals imported from subsidiary ledgers.

To import detail reference information from each subsidiary ledger that sends encumbrance entries to General Ledger, see Oracle Public Sector Advanced Features Setup Checklist, Oracle Public Sector Advanced Features Setup Overview, page 2-3.

Running and Printing the Encumbrance Account Details Report Procedure

To run and print the Encumbrance Account Details Report, perform the following steps.

1. In General Ledger, navigate to the Submit Request window as follows:

   Other - **Report** - **Run**

   The Submit a New Request window appears.

2. To submit an individual request, select the Single Request radio button.

3. Click **OK**.

   The Submit Request window appears.

4. In the Name field, select Encumbrance Account Details Report from the list of values.

5. Click **OK**.

   The Parameters window appears.

6. In the Period From field, select a beginning period to include in the Encumbrance Account Details Report from the list of values.

7. In the Ending Period To field, select an ending period to include in the Encumbrance Account Details Report from the list of values.

8. Click in the Account From field.

   The Chart of Accounts window appears.

9. Select low and high values from the list of values and click **OK**.

10. In the Encumbrance Type field, select the encumbrance type from the list of values to be included in the Encumbrance Account Details Report.

11. Click **OK**.

12. To print the Encumbrance Account Details Report after it is run, click **Options....**

    The Upon Completion... window appears.

13. In the Style field, select the desired style of the report to be printed from the list of values.

14. In the Printer field, select the printer from the list of values.

15. In the Copies field, specify the number of reports to be printed.

16. In the For Language field, select the language the report is to be printed in from the list of values.

17. Click **OK**.

18. To send the process request to the concurrent manager, click **Submit**.

   The Requests window appears for viewing.

19. Close the window.

Running and Printing the Encumbrance Document Details Report Procedure

To run and print the Encumbrance Document Details Report, perform the following steps.

1. In General Ledger, navigate to the Submit Request window as follows:

   Other - **Report** - **Run**

   The Submit a New Request window appears.

2. To submit an individual request, select the Single Request radio button.

3. Click **OK**.

   The Submit Request window appears.

4. In the Name field, select the Encumbrance Document Details Report from the list of values.

5. Click **OK**.

   The Parameters window appears.

6. In the Document Type field select a source document type from the list of values.

7. In the Document ID field, select or enter a source document number from the list of values.

8. Click **OK**.

9. To print the Encumbrance Document Details Report after it is run, click **Options...**.

   The Upon Completion... window appears.

10. In the Style field, select the desired style of the report to be printed from the list of values.

11. In the Printer field, select the printer from the list of values.

12. In the Copies field, specify the number of reports to be printed.

13. In the For Language field, select the language the report is to be printed in from the list of values.

14. Click **OK**.

15. To send the process request to the concurrent manager, click **Submit**.

    The Requests window appears for viewing.

16. Close the window.

Part IV

GASB 34/35 Asset Accounting

13

GASB 34/35 Asset Accounting Process

This chapter describes the GASB 34/35 asset accounting process. The following sections are in this chapter:

- Requirement

- Overview

- GASB 34/35 Asset Accounting Process Flowchart

- GASB 34/35 Asset Accounting Process

- Modified Accrual Versus Accrual Asset Accounting Example

Requirement

Governmental Accounting Standards Board (GASB) Statement Number 34, Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments, establishes new reporting requirements for state and local governments while maintaining much of what is already required for annual reports. GASB Number 35 extends these requirements to public colleges and universities. One of the most significant new requirements is to prepare government- or university-wide financial statements using the accrual basis of accounting, in addition to the modified accrual-based fund statements already required. The challenge presented by GASB 34/35 is to produce these accrual and modified accrual statements simultaneously from the same financial records.

Nowhere is this challenge more acute than in the area of asset accounting. Capital acquisitions, accounted for and reported as expenditures in the fund statements, must be accounted for and reported under GASB 34/35 as assets and depreciated in the government- or university-wide statements.

Overview

The objective of GASB 34/35 is to enhance the understanding and usefulness of the general purpose external financial reports of state and local governments, and public colleges and universities. GASB 34/35 asset accounting enables users to simultaneously report capital acquisitions as expenditures in fund statements and depreciating assets in the new government- or university-wide statements required by GASB while continuing to charge these acquisitions to expense accounts in Oracle Public Sector Purchasing and Oracle Public Sector Payables.

Standard consolidation and allocation functionality in Oracle Public Sector General Ledger can be used to copy account balances from the modified accrual set of books to a new, full accrual set of books, reclassifying certain expense account balances to asset accounts to reflect the change in accounting basis. Standard copying functionality in Oracle Assets can be used to set up a second asset book that automatically calculates depreciation for the full accrual set of books.

Note: The relationship between the depreciation asset book and the expenditure asset book is analogous to the relationship between the tax asset book and the corporate book for commercial organizations.

GASB 34/35 Setup

GASB 34/35 asset accounting setup requires the following:

- modified accrual General Ledger set of books as the set of books of record that reflects the expenditure-oriented, fund-based accounting used by state and local governments or by public colleges and universities

- second General Ledger set of books for accrual reporting

- expenditure asset book associated with the modified accrual General Ledger set of books

- depreciation asset book that is tied to the expenditure asset book and associated with the accrual General Ledger set of books

GASB 34/35 Asset Accounting Process

The GASB 34/35 process consists of the following parts:

1. Capital acquisitions are recorded in Payables as expenditures.

2. Expenditures are posted to the modified accrual General Ledger set of books.

3. Expenditures are brought into the expenditure asset book using Mass Additions which runs a process to allow depreciation to be generated for these additions even though they were not charged to asset accounts.

4. Mass Copy copies assets from the expenditure asset book to the depreciation asset book where depreciation is generated.

5. Depreciation and accumulated depreciation are posted to the accrual General Ledger set of books.

6. Balances, including asset expenditure balances, are copied from the modified accrual General Ledger set of books to the accrual General Ledger set of books using standard consolidation mapping and transfer functionality.

7. Entries in the accrual General Ledger set of books are recorded to adjust certain balances, including asset balances, from the modified accrual to the accrual basis of accounting.

   Note: Balances are transferred from the modified accrual General Ledger set of books to the accrual General Ledger set of books. Posting in the accrual General Ledger set of books must be limited to depreciation, other entries from Assets such as adjustments, transfers, and retirements, and to adjusting journals that are necessary to reflect the different basis of accounting. All transactions from subledgers other than Assets should be posted to the modified accrual General Ledger set of books.

Financial Statements

GASB 34/35 statements can be prepared using General Ledger's Financial Statement Generator provided that the user has an appropriately structured chart of accounts.

Assumptions and Dependencies

The following assumptions and dependencies apply to the GASB 34/35 asset accounting feature:

- Payables, Assets, and General Ledger applications are used.

- If modified accrual basis of accounting is already in use, beginning balances of certain balance sheet accounts on an accrual basis are ascertainable.

- All capital acquisitions are originally recorded to expense accounts.

- This solution assumes a new installation of Assets.

> **Note:** If Assets is already used, consulting assistance may be required to implement the solution.

References

For information on setting up GASB 34/35 asset accounting, see Oracle Public Sector Advanced Features Setup Overview, page 2-1 and GASB 34/35 Asset Accounting Setup, page 14-1.

For information on using the GASB 34/35 asset accounting feature, see GASB 34/35 Asset Accounting Procedure, page 15-1.

For information on using the Financial Statement Generator, see Overview of the Financial Statement Generator and Using Financial Statement Generator, Oracle Public Sector General Ledger User's Guide.

GASB 34/35 Asset Accounting Process Flowchart

Figure 13–1 shows an overview of the integration between Payables, Assets, and General Ledger under the GASB 34/35 asset accounting process as described in Table 13–1.

Figure 13–1   GASB 34/35 Asset Accounting Process Flowchart
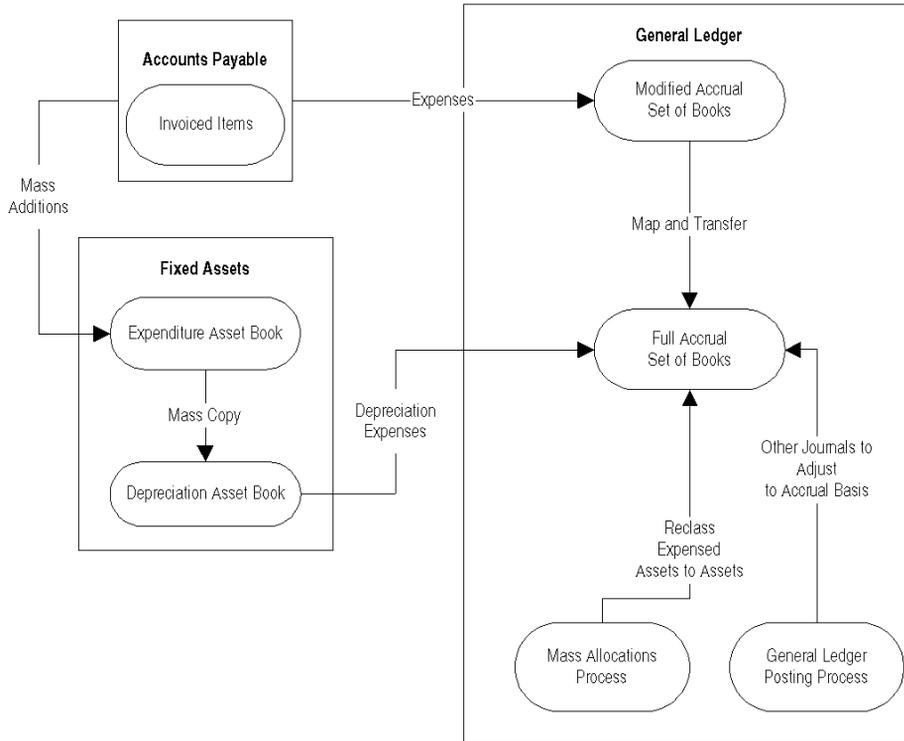
GASB 34/35 Asset Accounting Process

Table 13–1 describes the GASB 34/35 asset accounting process.

Table 13–1   GASB 34/35 Asset Accounting Process

Event	Activity
1.	In Payables, users enter invoices, using expense accounts reserved for capital acquisitions.
2.	A GASB 34/35 request set, scheduled to start at regular intervals, automatically runs the following processes: Payables Approval Payables Accounting Process Update Assets Tracking Flag process for all invoice distributions in range of expense accounts reserved for capital acquisitions, ensuring that all such acquisitions are eligible for Mass Additions to Assets. Payables Transfer to General Ledger Mass Additions Create program from Payables to the expenditure asset book Update Asset Type program to change Expensed assets to Capitalized or CIP. **Note:** Capitalized assets are depreciated immediately. CIP assets depreciate when placed in service some time in the future.
3.	In the expenditure asset book, users prepare assets in the Mass Additions Summary window, assigning category codes, depreciation expense accounts, and locations.
4.	Users post Mass Additions in the expenditure asset book.
5.	Users close the period in the expenditure asset book by running depreciation. **Note:** Even though nothing is done with the depreciation generated in the expenditure asset book, depreciation must be run to close a period in Assets, and a period must be closed in an asset book before assets can be copied from that book.
6.	Users run Mass Copy to copy assets from the expenditure asset book to the depreciation asset book.
7.	Users generate depreciation in the depreciation asset book.
8.	Users run the Create Journal Entries program in Assets to send depreciation expense and accumulated depreciation amounts to accrual General Ledger set of books where they are posted.
9.	In General Ledger, users run the Transfer Consolidation Data process to transfer account balances and transactions from the modified accrual General Ledger set of books to the accrual General Ledger set of books. The resulting journal entry is posted in the accrual General Ledger set of books.

Table 13–1   GASB 34/35 Asset Accounting Process

Event	Activity
10.	In the accrual General Ledger set of books, users run Mass Allocations to reclassify asset expenditures to fixed asset accounts.
11.	In the accrual General Ledger set of books, users record journal entries to reclassify proceeds from asset disposals, a revenue account in the modified accrual General Ledger set of books, to its accrual basis components.
12.	In the accrual General Ledger set of books, users record funding of fixed assets by running Mass Allocations to reclassify that portion of net assets representing investment in fixed assets, net of related debt.

Modified Accrual Versus Accrual Asset Accounting Example

Figure 13–2 shows how the differences between modified accrual and accrual accounting affect the respective balance sheets.

This example depicts the accounting treatment of the same series of business transactions using the modified accrual and accrual bases of accounting. The basis for the modified accrual accounting shows a Fund Balance of $157,500 and the basis for the accrual accounting shows Net Assets of $239,500.

Capital expenditures, which are expensed in modified accrual accounting, are recorded as assets and depreciated in accrual accounting. Asset disposals are also accounted for differently. The reconciliation of the Fund Balance to Net Assets takes the Fund Balance of $157,000, adds the Fixed Assets value of $90,000, and deducts the Accumulated Depreciation of $8,000. This equals the Net Assets value of $239,500.

Figure 13–2   Modified Accrual Versus Accrual Asset Accounting Example

Modified Accrual Accounting				Accrual Accounting			

Transactions, Year 1

Revenue	Dr Accounts Receivable	2000000		Revenue	Dr Accounts Receivable	2000000	
	Cr Revenue		2000000 *		Cr Revenue		2000000 **
Collection of revenue	Dr Cash	1800000		Collection of revenue	Dr Cash	1800000	
	Cr Accounts Receivable		1800000		Cr Accounts Receivable		1800000
Non-capital expenses	Dr Expense	1750000 *		Non-capital expenses	Dr Expense	1750000 **	
	Cr Accounts Payable		1750000		Cr Accounts Payable		1750000
Payment of non-capital expenses	Dr Accounts Payable	1600000		Payment of non-capital expenses	Dr Accounts Payable	1600000	
	Cr Cash		1600000		Cr Cash		1600000
Capital expenditures (10 units @ 10,000)	Dr Expense	100000 *		Capital expenditures (10 units @ 10,000)	Dr Fixed Assets	100000	
	Cr Accounts Payable		100000		Cr Accounts Payable		100000
Payment of capital expenditures	Dr Accounts Payable	100000		Payment of capital expenditures	Dr Accounts Payable	100000	
	Cr Cash		100000		Cr Cash		100000
				Depreciation (straight-line, 5-year useful life)	Dr Depreciation Expense	10000 **	
					Cr Accumulated Depreciation		10000
Disposal of asset (1 unit sold for 7,500)	Dr Cash	7500		Disposal of asset (1 unit sold for 7,500)	Dr Cash	7500	
	Cr Proceeds from Disposals		7500 *		Dr Loss on Disposal	500 **	
					Dr Accumulated Depreciation	2000	
					Cr Fixed Assets		10000

Balance Sheet, End of Year 1

Assets		Liabilities		Assets		Liabilities	
Cash	107500	Accounts Payable	150000	Cash	107500	Accounts Payable	150000
Accounts Receivable	200000			Accounts Receivable	200000		
				Fixed Assets	90000		
				Less: Accumulated Depreciation	(8000)		
		Fund Balance*	157500			Net Assets**	239500
	307500		307500		389500		389500

Reconciliation of Fund Balance to Net Assets

Fund Balance	157500
Add: Fixed Assets	90000
Less: Accumulated Depreciation	(8000)
Net Assets	239500

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GASB 34/35 Asset Accounting Setup

This chapter describes how to set up GASB 34/35 asset accounting. The following sections are in this chapter:

- Definition
- Overview
- Prerequisites
- Defining GASB 34/35 Request Set Procedure
- Update Assets Tracking Flag Parameters
- Update Asset Type Parameters
- Scheduling GASB 34/35 Request Set Procedure

Definition

Users must set up a new request set to enable GASB 34/35 asset accounting.

Overview

GASB 34/35 asset accounting enables users to report capital acquisitions as expenditures in fund statements and as depreciating assets in the government- or university-wide statements while continuing to charge the acquisitions to expense accounts in Oracle Public Sector Purchasing and Oracle Public Sector Payables.

To meet GASB 34/35 asset accounting requirements, users must set up a new request set that includes the following concurrent processes in the sequence indicated:

- Payables Approval

- Payables Accounting Process

- Update Assets Tracking Flag

- Payables Transfer to General Ledger

- Mass Additions Create

- Update Asset Type

Users must define the parameters for the concurrent processes and schedule the request set to run overnight to capture all daily Payables activity. Users can also set up the option to print all output results.

Note: Context sensitive help for these concurrent processes is available when running the processes individually. To enable context sensitive help when running the concurrent processes as part of the new GASB 34/35 request set, users must customize the online help files to add the anchor name. To customize online help, see Customizing Oracle Applications Help, Oracle Applications System Administrator's Guide. Users can also consult the online documentation.

Payables Approval

The Payables Approval process enables users to automate their approval cycle through automatic approval submission.

Payables Accounting Process

The Payables Accounting Process creates accounting entries in Payables.

Update Assets Tracking Flag

The Update Assets Tracking Flag process automatically checks the Track As Asset flag for all invoice distributions containing object codes in a predefined range of values for recording capital expenditures. The process selects the Track As Asset flag for all invoice distributions that meet the following conditions:

- Track As Asset flag not already selected

- not yet exported to Oracle Assets by the Mass Additions process

An output report is generated that lists all invoice distributions with the Track As Asset flag automatically selected.

Payables Transfer to General Ledger

The Payables Transfer to General Ledger process sends Payables transaction accounting information to Oracle Public Sector General Ledger.

Mass Additions Create

The Mass Additions Create process transfers capital invoice line distributions from Payables to Assets.

Update Asset Type

The Update Asset Type process changes the asset type from Expensed to Capitalized or CIP for each expensed asset within the range of accounts brought into Assets by the Mass Additions process. This process changes the asset type for all lines in the Mass Additions table that meet the following conditions:

- asset type equals Expensed

- posting status equals New

- account falls within range of all possible Capital and CIP expenditure accounts

An output report is generated that lists all assets whose types were changed from Expensed to Capitalized or CIP.

Prerequisites

❏ Setup of the GASB 34/35 asset accounting feature must be completed in the sequence indicated in the Oracle Public Sector Advanced Features Setup Checklist. Ensure that all setup steps required before defining request set parameters are completed.

   To review setup steps, see Oracle Public Sector Advanced Features Setup Overview, page 2-1.

❏ A GASB 34/35 request set must be set up.

   To set up a GASB 34/35 request set, see Oracle Public Sector Advanced Features Setup Overview, page 2-1.

Defining GASB 34/35 Request Set Procedure

Note: For additional information on defining request sets, see Defining Request Sets, *Oracle Applications User's Guide*.

To define the GASB 34/35 request set, perform the following steps.

1. In System Administration, navigate to the Request Set window as follows:

   Requests - **Set**

2. Click **Request Set Wizard**.

3. To set up requests to run sequentially, select the Sequentially (One After Another) radio button.

4. Click **Next**>.

5. To abort processing when a request ends with the status Error, select the Abort Processing radio button.

6. Click **Next**>.

7. In the Set field, enter a name for the request set.

8. In the Application field, select System Administration from the list of values.

9. Click **Next**>.

10. To print output files, select the appropriate radio button to print output files as each request in the set completes or after the entire set has completed.

11. Click **Next**>.

12. Enter the concurrent processes in the Program field in the following sequence:

    - Payables Approval

    - Payables Accounting Process

    - Update Assets Tracking Flag

    - Payables Transfer to General Ledger

    - Mass Additions Create

    - Update Asset Type

    The application for each concurrent process is automatically entered in the Application field.

13. Click **Finish**.

14. Click **OK**.

The Request Set window appears.

15. To define parameters and print options for the request set, click **Define Stages**.

The Stages window appears.

16. Select a concurrent process and click **Requests**.

The Stage Requests window appears.

17. Enter print options for the concurrent process.

18. To enter parameters, click Parameters.

The Requests Parameters window appears.

19. Enter and save the parameters and return to the Stages window.

Note: Use the current date as a parameter for these processes to allow the request set to automatically run overnight or on a daily basis.

Enter parameters as follows:

- To enter parameters for the Payables Approval process, see Payables Approval Program, Oracle Public Sector Payables User's Guide.

- To enter parameters for the Payables Accounting Process, see Payables Accounting Process, Oracle Public Sector Payables User's Guide.

- To enter parameters for the Update Assets Tracking Flag process, see Table 14–1.

- To enter parameters for the Payables Transfer to General Ledger process, see Payables Transfer to General Ledger Program, Oracle Public Sector Payables User's Guide.

- To enter parameters for the Mass Additions Create process, see Mass Additions Create Program, Oracle Public Sector Payables User's Guide.

- To enter parameters for the Update Asset Type process, see Table 14–2.

20. Repeat Steps 16 to 19 for each concurrent process.

21. Close the windows.

Update Assets Tracking Flag Parameters

Table 14–1 describes the parameters for the Update Assets Tracking Flag process.

Table 14–1   Update Assets Tracking Flag Parameters

Parameter	Type	Description
GL Date From	optional	General Ledger start date
		Note: GL Date From and GL Date To establish the date range for invoice distributions.
GL Date To	required	General Ledger end date
		Note: GL Date From and GL Date To establish the date range for invoice distributions.
Account From	required	starting account for all Capital and CIP expenditure accounts as defined in the chart of accounts setup
		Note: Account From and Account To establish the account range for invoice distributions that are checked by the process.
Account To	required	ending account for all Capital and CIP expenditure accounts as defined in the chart of accounts setup
		Note: Account From and Account To establish the account range for invoice distributions that are checked by the process.

Update Asset Type Parameters

Table 14–2 describes the parameters for the Update Asset Type process.

Table 14–2   Update Asset Type Parameters

Parameter	Type	Description
Asset Book	required	asset book
Capital Account From	required	beginning capital account **Note:** Capital Account From and Capital Account To represent all possible capital expenditure accounts.
Capital Account To	required	ending capital account **Note:** Capital Account From and Capital Account To represent all possible capital expenditure accounts.
CIP Account From	required	beginning CIP account **Note:** CIP Account From and CIP Account To represent all possible CIP expenditure accounts.
CIP Account To	required	ending CIP account **Note:** CIP Account From and CIP Account To represent all possible CIP expenditure accounts.

Scheduling GASB 34/35 Request Set Procedure

To schedule the GASB 34/35 request set, perform the following steps.

1. In Payables, navigate to the Submit Request window as follows:

   Other - **Requests** - **Run**

   The Submit a New Request pop-up window appears.

2. Select the Request Set radio button.

3. Click **OK**.

   The Submit Request window appears.

4. In the Name field, select the GASB 34/35 request set from the list of values.

5. To schedule the request set to run overnight, click **Schedule**.

   The Schedule window appears.

   Note: Scheduling the request set allows users to set the parameters once, save the parameters, and automatically run the request set at regular intervals.

6. Enter details in the Schedule window.

7. Click **OK**.

8. Close the window.

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GASB 34/35 Asset Accounting Procedure

This chapter describes how to meet asset accounting and reporting requirements for GASB 34/35. The following sections are in this chapter:

- Definition

- Overview

- Prerequisites

- Creating Invoices Procedure

- Reviewing GASB 34/35 Request Set Results Procedure

- Preparing Assets Procedure

- Posting Assets Procedure

- Closing Period in Expenditure Asset Book Procedure

- Copying Assets from Expenditure Asset Book to Depreciation Asset Book Procedure

- Generating Depreciation Procedure

- Posting Depreciation to the Accrual General Ledger Set of Books Procedure

- Copying Balances and Transactions Procedure

- Converting Asset Expenditures to Fixed Assets Procedure

- Reclassifying Proceeds from Disposals Procedure

- Recording Funding of Fixed Assets Procedure

- Recording Additional Entries Procedure

- Running Financial Statements Procedure

Definition

GASB 34/35 asset accounting enables users to report financial statements using the accrual basis of accounting in addition to reporting the modified accrual-based fund statement, drawing from the same financial records.

Overview

The process for meeting GASB 34/35 asset accounting and reporting requirements consists of the following steps:

1. Create invoices.

2. Review results for GASB 34/35 request set:

    - Payables Approval

    - Payables Accounting Process

    - Update Assets Tracking Flag

    - Payables Transfer to General Ledger

    - Mass Additions Create

    - Update Asset Type

3. Prepare assets.

4. Post assets.

5. Close period in expenditure asset book.

6. Copy assets from expenditure asset book to depreciation asset book.

7. Generate depreciation.

8. Post depreciation to the accrual General Ledger set of books.

9. Copy balances and transactions from the modified accrual General Ledger set of books to the accrual General Ledger set of books and establish beginning balance of net assets.

10. Convert asset expenditures to fixed assets.

11. Reclassify proceeds from disposals.

12. Record funding of fixed assets.

13. Record additional entries.

14. Run financial statements.

Prerequisites

❏ All required setup for GASB 34/35 asset accounting must be completed.

To set up GASB 34/35 asset accounting, see Oracle Public Sector Advanced Features Setup Overview, page 2-1 and GASB 34/35 Asset Accounting Setup, page 14-1.

Creating Invoices Procedure

In Oracle Public Sector Payables, enter invoices in the Invoices window. Enter invoices using assets expenditure codes as the natural account values in the invoice line distributions.

To enter invoices and invoice distributions, see Entering Basic Invoices in the Invoice Workbench and Entering Invoice Distributions in the Invoice Workbench, Oracle Public Sector Payables User's Guide.

Reviewing GASB 34/35 Request Set Results Procedure

To review the results and output reports for the request set, perform the following steps.

1. In any product, navigate to the Requests window as follows:

   View - **Requests**

   The Find Requests window appears.

2. Enter request criteria and click **Find**.

   The Requests window appears.

3. To view the results, select a request and click **View Output**.

   Note: Optionally, view the results for each concurrent process in the GASB 34/35 request set.

4. Close the window.

Note: If the printing option is set up for the request set, users can review printouts of the results.

Preparing Assets Procedure

In Oracle Assets, open each line and assign category codes depending on the asset type in the Mass Additions Summary window. Category codes default depreciation information such as accounts, methods, and useful lives. Users can also assign assets to employees and locations and add other additional information such as tag numbers with no accounting impact. When finished with asset preparations, change the Queue Name from New to Posted to make the assets eligible for posting in Assets.

To prepare assets, see Overview of the Mass Additions Process and Mass Additions, Oracle Assets User's Guide.

Posting Assets Procedure

In Assets, run the Post Mass Additions request set to create asset records from the Mass Addition lines.

Note: The Mass Additions Post process creates asset records in Assets. It does not post to General Ledger.

To run the Post Mass Additions request set, see Post Mass Addition Lines to Oracle Assets, Oracle Assets User's Guide.

Closing Period in Expenditure Asset Book Procedure

In Assets, close the period in the expenditure asset book.

From the Run Depreciation window, enter the name of the expenditure asset book and the period as the parameters. Optionally, select the Close Period check box. However, if all assets depreciate successfully, the period automatically closes and the next one opens.

Although depreciation is not needed in the modified accrual General Ledger set of books to which the expenditure asset book is tied, depreciation must be run before a period is closed and a period must be closed in an asset book before its assets can be copied to another book.

To close the period in the expenditure asset book, see Running Depreciation, Oracle Assets User's Guide.

Copying Assets from Expenditure Asset Book to Depreciation Asset Book Procedure

In Assets, run the Periodic Mass Copy process to copy assets from the expenditure asset book to the depreciation asset book. Specify the name of the depreciation asset book to which assets is to be copied and the period as the parameters.

Note: The Periodic Mass Copy process can be used to initially populate the depreciation asset book if all assets were added to the expenditure asset book in the period for which Periodic Mass Copy is being run. The relationship between the depreciation asset book and the expenditure asset book is analogous to the relationship between the tax asset book and the corporate book for commercial organizations.

To copy assets from the expenditure asset book to the depreciation asset book, see Updating a Tax Book with Assets and Transactions and How Periodic Mass Copy Works, Oracle Assets User's Guide.

Generating Depreciation Procedure

In Assets, generate depreciation in the depreciation asset book.

From the Run Depreciation window, enter the name of the depreciation asset book and the period as the parameters. Optionally, select the Close Period check box. However, if all assets depreciate successfully, the period automatically closes and the next one opens.

To generate depreciation, see Running Depreciation, Oracle Assets User's Guide.

Posting Depreciation to the Accrual General Ledger Set of Books Procedure

From the Submit Request window in Assets, run the Create Journal Entries process to post depreciation to the accrual General Ledger set of books. Specify the name of the depreciation asset book and the period as the parameters. Since the depreciation asset book is associated with the accrual General Ledger set of books, the journal entries are created in the accrual set of books.

Note: Journal reversal criteria must be defined for asset addition journal categories in the second General Ledger set of books. These addition entries are not used for GASB 34/35 asset accounting.

To define journal reversal criteria, see Oracle Public Sector Advanced Features Setup Overview, page 2-1.

To post depreciation to the accrual General Ledger set of books, see Creating Journal Entries for the General Ledger, Oracle Assets User's Guide.

Copying Balances and Transactions Procedure

Balances are copied from the modified accrual General Ledger set of books to the accrual General Ledger set of books during the first year. Transactions are copied from the modified accrual General Ledger set of books to the accrual General Ledger set of books during subsequent years.

To set up consolidation mapping, see Oracle Public Sector Advanced Features Setup Overview, page 2-1.

To copy balances or transactions, see Transferring Subsidiary Data to Your Parent, Oracle Public Sector General Ledger User's Guide.

Copying Balances During the First Year

From the Transfer Consolidation Data window in General Ledger, select the consolidation mapping that was set up for GASB 34/35. The year-to-date balances through the twelfth period must be copied from the modified accrual General Ledger set of books to the accrual General Ledger set of books.

The transfer creates a journal entry, where Source equals Consolidation and Category equals Consolidation that must be posted in the accrual General Ledger set of books.

The account balances for the first General Ledger set of books are copied in their entirety to the second General Ledger set of books. In the first or modified accrual General Ledger set of books, revenues and expenditures are closed to fund balance. In the second or accrual General Ledger set of books, revenues and expenditures are closed to net assets.

One difference between fund balance and net assets is that fund balance is reduced by capital acquisitions while net assets are reduced by depreciation. After the beginning balances of fixed assets and accumulated depreciation are determined, the following journal entry converts the fund balance to net assets in the accrual General Ledger set of books:

Dr. Fund Balance	XX,XXX,XXX	
Dr. Fixed Assets	X,XXX,XXX	
Cr. Accumulated Depreciation		XXX,XXX
Cr. Net Assets		XX,XXX,XXX

Copying Transactions During Subsequent Years

Once a net assets balance is established in the accrual General Ledger set of books, copy the year-to-date transactions, not the balances, from the modified accrual General Ledger set of books to the accrual General Ledger set of books to avoid copying fund balance accounts again.

Converting Asset Expenditures to Fixed Assets Procedure

In the accrual General Ledger set of books, run the Mass Allocation batch that was set up to reclassify asset expenditure accounts to fixed asset accounts.

To set up Mass Allocation batches, see Oracle Public Sector Advanced Features Setup Overview, page 2-1.

To run Mass Allocation batches, see Generating MassAllocation Journals, Oracle Public Sector General Ledger User's Guide.

Reclassifying Proceeds from Disposals Procedure

In the accrual General Ledger set of books, record journal entries to reclassify Proceeds from Asset Disposals which is a revenue account in the modified accrual General Ledger set of books.

The credit balance of this account must be reclassified to the following components:

- credits to fixed assets equal to the cost of the disposed assets

- debits to accumulated depreciation of those assets

- gain or loss on the disposals equal to the difference between the proceeds and the net of the other two components

To record journal entries, see Entering Journals, Oracle Public Sector General Ledger User's Guide.

Recording Funding of Fixed Assets Procedure

In the accrual General Ledger set of books, run the Mass Allocation batch that was set up to reclassify that portion of net assets that represents net investment in capital assets.

To set up Mass Allocation batches, see Oracle Public Sector Advanced Features Setup Overview, page 2-1.

To run Mass Allocation batches, see Generating MassAllocation Journals, Oracle Public Sector General Ledger User's Guide.

Recording Additional Entries Procedure

In the accrual General Ledger set of books, record any additional entries required to comply with GASB 34/35. For example, record entries to reflect differences in accounting for debt between the modified accrual General Ledger set of books and the accrual General Ledger set of books or to reflect more detail in net asset accounts.

Note: Optionally, record entries in a thirteenth adjusting period.

To record journal entries, see Entering Journals, Oracle Public Sector General Ledger User's Guide.

Running Financial Statements Procedure

Use the Financial Statement Generator to set up, at a minimum, the following reports:

- Modified Accrual General Ledger Set of Books, Fund Reporting

  - Balance Sheet

  - Statement of Revenues, Expenditures and Changes in Fund Balance

- Accrual General Ledger Set of Books, Government- or University-wide Reporting

  - Statement of Net Assets

  - Statement of Activities

To use the Financial Statement Generator, see Overview of the Financial Statement Generator and Using Financial Statement Generator, Oracle Public Sector General Ledger User's Guide.

Part V

References

A

Oracle Public Sector Advanced Features Navigation Paths

This appendix lists navigation paths for windows in Oracle Public Sector Advanced Features. The following topic is in this appendix:

- Navigation

Navigation

Table 15–1 shows the navigation path for each window in Advanced Features.

Table 15–1   Navigation Paths

Window	Navigation Path
Oracle Assets	
Book Controls	Setup - Asset System - Book Controls
Mass Additions Summary	Mass Additions - Prepare Mass Additions
Run Depreciation	Depreciation - Run Depreciation
Submit Request	Tax - Periodic Mass Copy or Other - Requests - Run Select Single Request Click OK
Submit Request Set	Mass Additions - Post Mass Additions or Other - Requests - Run Select Request Set Click OK
Oracle Public Sector Advanced Features	
Control Multiple Funds	Multiple Funds - Control
Multi-Fund Transaction Types Setup	Multiple Funds - Setup
Oracle Public Sector General Ledger	
Consolidation Mappings	Consolidation - Define - Mapping
Define Financial Report	Reports - Define - Report
Define MassAllocations	Journals - Define - Allocation
Journals	Journals - Enter Click New Journal

Table 15–1   Navigation Paths

Window	Navigation Path
Segment Values	Setup - Financials - Flexfields - Key - Values Find Key Flexfield Segment appears. Enter parameters Click Find
Set of Books	Setup - Financials - Books - Define
Submit Request	Other - Report - Run
Transfer Consolidation Data	Consolidation - Transfer - Data
Oracle Public Sector Payables	
Invoice Actions	Invoices - Entry - Invoices Click Actions... 1
Invoices	Invoices - Entry - Invoices
Submit Request	Other - Requests - Run Select Single Request or Request Set Click OK
Oracle Public Sector Receivables	
Accounting	Transactions - Transactions Click Line Items Click Distributions or Transactions - Transactions Click Distributions
Adjustment Distributions	Transactions - Transactions Summary Click Adjust Actions - View Multi-Fund Distributions
Adjustments	Transactions - Transactions Summary Click Adjust
Applications	Receipts - Receipts Click Applications

Table 15–1 Navigation Paths

Window	Navigation Path
Credit Memo Distributions	Transactions - Transactions Query the direct credit memo Click Distributions Actions - View Multi-Fund Distributions or Transactions - Transactions Summary Query the on-account credit memo Click Applications Actions - View Multi-Fund Distributions
Credit Transactions	Transactions - Credit Transactions
Lines	Transactions - Transactions Click Line Items
Mass Apply	Receipts - Receipts Click Mass Apply
Multiple Funds Balances	Transactions - Transactions Query the invoice Click Balances Actions - View Multi-Fund Distributions
Multiple Funds Distributions	Transactions - Transactions Query the invoice Click Distributions Actions - View Multi-Fund Distributions or Transactions - Transactions Query the invoice Click Line Items Click Distributions Actions - View Multi-Fund Distributions
Print Other Reports	Reports - Other

Table 15–1   Navigation Paths

Window	Navigation Path
Receipt Distributions	Receipts - Receipts Click Applications Actions - View Multi-Fund Distributions or Receipts - Receipts Click Mass Apply Click Apply Actions - View Multi-Fund Distributions
Receipts	Receipts - Receipts
Reverse	Receipts - Receipts Click Reverse... 1
Transactions	Transactions - Transactions
Transactions Summary	Transactions - Transactions Summary
Oracle System Administration	
Request Set	Requests - Set
Responsibilities	Security - Responsibility - Define
Submit Request	Requests - Run Select Single Request or Request Set Click OK
System Profile Values	Profile - System Find System Profile Values window appears. Enter parameters Click Find
Users	Security - User - Define

Glossary

accrual basis of accounting

A method of accounting that recognizes revenue when it is earned, not collected, and recognizes expenses when incurred, not paid. Accrual accounting also attempts to match revenue and the expenses incurred in generating that revenue in the same period.

adjustment

An increase or decrease of the amount due on an invoice, debit memo, chargebacks, deposit, or guarantee. Adjustments can be created manually or automatically.

credit memo

A document that partially or fully reverses an original invoice.

distribution line

A line corresponding to an accounting transaction for an expenditure item on an invoice or a liability on a payment.

encumbrance

An entry made to record an anticipated expenditure of any type. Oracle Public Sector Financials creates requisition encumbrances, purchase order encumbrances, and invoice encumbrances automatically when encumbrance accounting or budgetary control is enabled. Users can also record other encumbrances manually.

encumbrance accounting

An Oracle Public Sector Financials feature that creates encumbrances automatically for requisitions, purchase orders, and invoices. If the encumbrance accounting feature is enabled only, users can create encumbrances automatically or manually. Users cannot check funds online unless budgetary control is enabled.

encumbrance journal entry

A journal entry created online that increases or relieves encumbrances. Encumbrance entries can include encumbrances of any type. Users can enter manual encumbrance entries, define encumbrance allocations, or use the Journal Import process to import encumbrance entries from other financial systems.

encumbrance type

An encumbrance category that enables users to track anticipated expenditures according to purchase approval process and to more accurately control planned expenditures. Examples of encumbrance types are commitments for requisition encumbrances and obligations for purchase order obligations.

Governmental Accounting Standards Board (GASB)

Organization that establishes standards of financial accounting and reporting for state and local governmental entities.

invoice

A source document created in Oracle Public Sector Receivables that lists amounts owed by the customer for the purchase of goods or services. The document also lists any tax, freight charges, or payment terms.

miscellaneous receipt

Revenue earned from investments, interest, refunds, and stock sales. Miscellaneous receipts do not have invoices associated with them.

modified accrual basis of accounting

A method of accounting focused on the measurement of the flow of financial resources on the sources and uses of funds. Revenue is recognized when it is both measurable and available, and expenditures are recorded for acquisitions of goods and services for current operations and for capital assets and debt payments.

multi-fund accounts receivable

An optional feature in Oracle Public Sector Financials that enables users to post receivables invoices, receipts, debit memos, credit memos, and adjusting entries to multiple balancing segment values or funds.

receipt

A payment received in exchange for goods or services.

receivable adjustment

Entries used to write off receivables that are considered uncollectable.

reversing journal entry

A journal entry in General Ledger that reverses an existing journal entry. Users can reverse any journal entry and post it to any open accounting period.

transaction type

An invoice control feature in Receivables that specifies default values for invoice printing, posting to General Ledger, and updating open receivables balances.

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