

Chart of Accounts FOAPAL Overview

Chart of Accounts Team

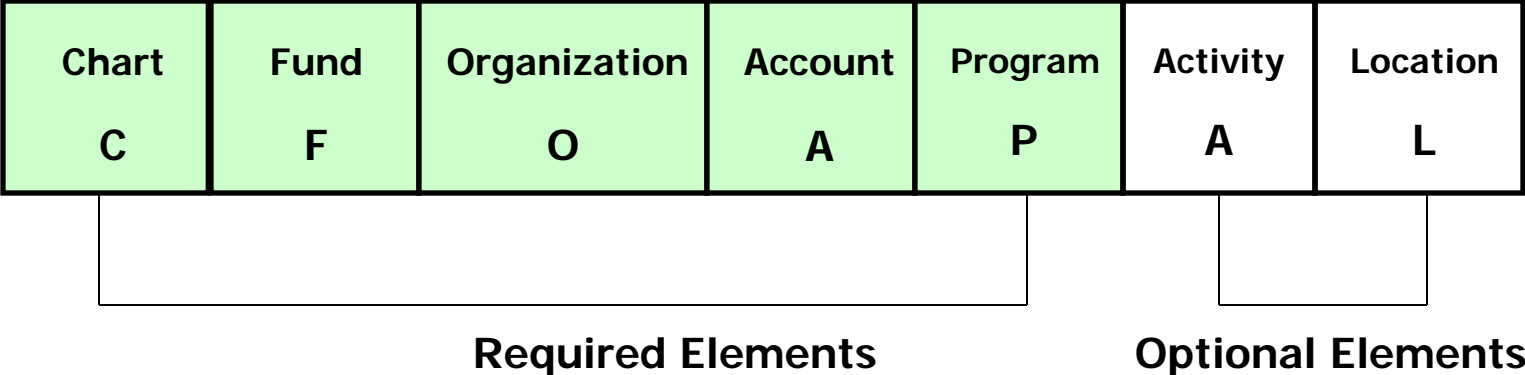
USU BANNER COA Team

Agenda

- High level FOAPAL overview
- Examples of how accounting transactions would occur using the Banner accounting string (FOAPAL)
- Review Banner Reports and Inquiry Screens
- e-Print

Banner Chart of Accounts Structure

C-FOAPAL Elements



Characters	1	6	6	6	6	6	6
Hierarchy							
Levels	0	5	8	4	5	0	5

Banner Accounting String or FOAPAL

FOAPAL Definition

Fund

6 digits / 5 levels of hierarchy

- Designates a fiscal and accounting entity with a self-balancing set of accounts.
- Common Financial Statements
 - Balance Sheet
 - Revenue and Expense Statement
- A fund maintains a fund balance and a cumulative record of the sources and uses of monies.
- The University will have a 6 digit numeric number that will start with the number 1.

FOAPAL Definition

Organization

6 Digits / 8 Levels of hierarchy

- Designates the department/unit of budgetary responsibility and accommodates reporting at any level of organizational hierarchy.
- Each segment allows for codes ranging from 1 to 6 digits in length and can be any alphanumeric combination.
- The University has a 6 digit alphanumeric combination with the first digit alpha and the remaining 5 digits numeric. Organization will start with the letter E.



FOAPAL Definition

Account

6 digits / 4 levels of hierarchy

- Designates asset, liability, equity, revenue, expenditure, and transfer account classifications.
- The University will use a 6 digit numeric number

Account Segment

External Account Types

Int ATYP

1##### - Fund

2##### - Fund

3##### - Fund

4##### - Fund

5##### - Organization

6##### - Organization

7##### - Organization

8##### - Organization

9##### - Fund

95##### - Fund

Description

Assets

Liabilities

Fund Balance

Control Accounts

Revenue

Labor

Expenditures

Transfers

Fund Additions

Fund Deductions

FOAPAL Definition

Program

6 digits / 5 levels of hierarchy

- Program designates NACUBO functional classifications (eg. instruction, research, public service, institutional support) and sub-classifications.
- Program determines the use of monies at the expenditure level



FOAPAL Definition

Activity

6 digits / 0 levels of hierarchy

Activity codes

- The University is currently not using Activity codes but may decide to do so latter.

FOAPAL Definition

Location

6 digits / 5 levels of hierarchy

- **Optional** segment primarily used with, but not limited to, the Fixed Asset module.
- Designates physical places or sites.
- The University will use location for fixed assets.

Banner Accounting String

Campus	U Utah State University
Fund	100050 Education & General
Organization	E04001 BIS Administration
Account	710200 Freight and Postage
Program	1010 Instruction

Index Code

- An Index code can be established which links Fund, Org, Program together.
- The Index number is a six digit number that will start with the letter “A” followed by five digits.
- When the Index number is used it will populate the fields Fund, Org and Program.

On Campus Expenditure

Seller Information (Credit)

Date Prepared _____

Department _____

Contact Person _____

Phone Number _____

Index Number	Account Number	Amount
		\$
		\$
		\$
		\$
Total Amount Collected		\$ 0.00

Buyer Information (Debit)

Department _____

Person Purchasing Materials/Services _____

Phone Number _____

Index Number	Account Number	Description	Quantity	Price Per Item	Total
					\$
					\$
					\$
					\$
					\$
					\$
					\$
					\$
					\$
					\$
					\$
					\$
Total Amount Due					\$ 0.00

Remarks: _____

Buyer Signature _____ Date _____

Journal Voucher

- The banner journal voucher is a multi-purpose document in addition to journal entries, budget entries can be made on this form.

Reports

Reviewing Transactions
And Balance Available

Summary of Forms

FGIBDSR	Revenue & expenses by fund or org and account. Budget, YTD actual, encumbrances and balance available.
FGITRND	Revenue & expense transaction details by fund/org and account.
FGIDOCR	Transaction details by source document.
FGIOENC	Encumbrances by fund or org.
FGIENCD	Encumbrance transaction detail.
FGITBSR	Assets, liabilities and fund balance by fund and account.
FGIGLAC	Asset and liability transaction details by fund and account.
FRIGITD	Grants revenue and expenses by grant and account. Budget, YTD actual, encumbrances and balance available.

FGIBDSR

This report gives you a summary listing of

- Budget information
- Year to date revenue and expense activity
- Outstanding commitments
- Balance available

FGIBDSR

Oracle Developer Forms Runtime - Web: Open > FGIBDSR

File Edit Options Block Item Record Query Tools Help



Executive Summary (S/L Summary)- FGIBDSR 7.1 (ZPROD)

Chart: U
Fiscal Year: 05
Index: A08404
 Query Specific Account
 Include Revenue Accounts
Commit Type: Both

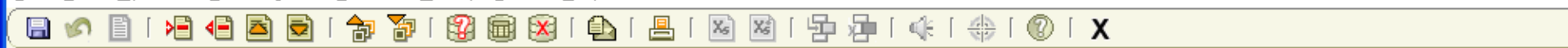
Organization: E01142 Contracts And Grants
Fund: 106613 DIAGNOSTIC NETWORK FOR PL
Program: 2020 RES/Research On-campus
Account:
Account Type:
Activity:
Location:

Account Type	Title	Adjusted Budget	YTD Activity	Commitments	Available Balance
615100	L Budget - Salaries	13,620.00	0.00	0.00	13,620.00
615300	L Contract Salaries	-8,241.34	8,999.58	0.00	-17,240.92
625300	L Wages	-3,707.89	1,684.05	0.00	-5,391.94
630010	L Early Retirement	0.00	168.24	0.00	-168.24
630250	L Workers Compensation	-54.53	57.53	0.00	-112.06
630500	L Social Security	-861.15	671.84	0.00	-1,532.99
631100	L Retirement	-1,417.10	1,392.43	0.00	-2,809.53
631900	L Unemployment	-19.36	1.26	0.00	-20.62
632300	L Long Term Disability	-63.56	53.88	0.00	-117.44
632700	L Short Term Disability	-17.12	18.22	0.00	-35.34
635100	L Budget - Benefits	5,380.00	0.00	0.00	5,380.00
635700	L Insurance	-1,435.78	1,602.24	0.00	-3,038.02
Net Total:		37,204.75	43,965.95	11,711.51	-18,472.71

FGITRND

- This report gives you a detail listing of revenue and expense transactions by fund/org and account

FGITRND



COA	Fiscal Year	Index	Fund	Organization	Account	Program	Activity	Location	Period	Query Type	Commit Type
U	05	A08404	106613	E01142		2020					

Account	Organization	Program	Activity Date	Type	Field Code	Amount	Increase (+) or Decrease (-)
540220	E01142	2020	05-AUG-2005	GRRV	YTD	11,709.21	+
540220	E01142	2020	12-JUL-2005	GRRV	YTD	-10,048.00	-
540220	E01142	2020	08-JUN-2005	GRRV	YTD	25,111.54	+
540220	E01142	2020	09-MAY-2005	GRRV	YTD	11,584.58	+
540220	E01142	2020	08-APR-2005	GRRV	YTD	39.95	+
540220	E01142	2020	08-MAR-2005	GRRV	YTD	4,452.27	+
540220	E01142	2020	10-FEB-2005	GRRV	YTD	497.28	+
540220	E01142	2020	11-JAN-2005	GRRV	YTD	203.20	+
540220	E01142	2020	10-DEC-2004	GRRV	YTD	40.00	+
540220	E01142	2020	12-OCT-2004	GRRV	YTD	61.62	+
540220	E01142	2020	07-SEP-2004	GRRV	YTD	314.30	+
540220	E01142	2020	07-SEP-2004	ITG	OBD	-17,597.25	-
589200	E01142	2020	09-AUG-2005	BD4	TMP	54,802.00	+
589200	E01142	2020	09-AUG-2005	BD4	ABD	54,802.00	+
615100	E01142	2020	07-SEP-2004	J020	OBD	13,620.00	+
615300	E01142	2020	11-JUL-2005	HRR	YTD	-11,375.00	-
615300	E01142	2020	08-JUL-2005	E037	ENC	0.00	-
Total:						138,217.70	+

FGIOENC

- Listing of commitments by fund or org.

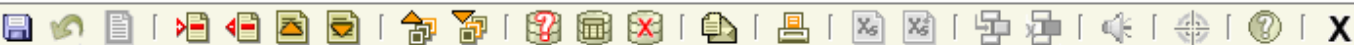
FGIENCD

- Enables you to enter an open commitment to see the activity that has taken place on that encumbrance

FGIENC D

Oracle Developer Forms Runtime - Web: Open > FGIOENC - FGIENC D

File Edit Options Block Item Record Query Tools Help



Detail Encumbrance Activity- FGIENC D 7.0 (ZPROD)

Encumbrance: P0011880

Description: Percival Scientific

Status: C Type: P

Date Established: 29-MAR-2005 Balance: .00

Vendor: A00311757 Percival Scientific

Item: 0 Sequence: 1 Fiscal Year: 06 Commit Indicator: U

COA	Index	Fund	Orgn	Acct	Prog	Actv	Locn	Proj
U	A08404	106613	E01142	713110	2020			

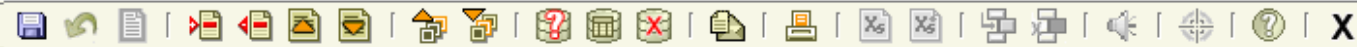
Encumbrance: 6,465.00 Liquidation: -6,465.00 Balance: .00

Transaction Date	Type	Document Code	Action	Transaction Amount	Remaining Balance
29-MAR-2005	PORD	P0011880		6,465.00	6,465.00
01-JUL-2005	E090	BE050006	T	6,465.00	6,465.00
01-JUL-2005	E090	BE050006	T	.00	6,465.00
01-JUL-2005	E090	BE050006	T	.00	6,465.00
14-JUL-2005	INEI	I0074489	T	-6,465.00	.00

FGITBSR

- This program looks at fund and gives you a balance sheet summary of assets, liability transactions by account.

FGITBSR



COA: Utah State University
 Fund: DIAGNOSTIC NETWORK FOR PLANTS
 Account:

Fiscal Year:
 OR Fund Type:
 OR Acct Type:

Acct Type	Account	Description	Beginning Balance	D/C *	Current Balance	D/C *
11	101100	Claim On Cash	5,256.58	C *	30,038.24	C *
11	101900	Undeposited Receipts	0.00	D	0.00	D
11	123300	Accounts Receivable	9,470.48	D	0.00	D
11	123500	Accounts Receivable - Unbilled	0.00	D	42,850.15	D
21	201100	Accounts Payable A/P	0.00	C	301.09	C
21	201300	Accounts Payable - Year End	4,213.90	C	801.61	C
21	201700	Other Payables	0.00	C	11,709.21	C
41	410001	Revenue Control	0.00	C	43,965.95	C
41	410002	Expenditure Control	0.00	D	43,965.95	D
41	410004	Encumbrance Control	0.00	D	11,711.51	D
41	410005	Reservation Control	0.00	D	0.00	D
41	420001	Budgeted Revenue Control	0.00	D	37,204.75	D
41	420002	Budgeted Expenditure Control	0.00	C	37,204.75	C

* - denotes amount is opposite of Normal Balance

Total: ALL ACCOUNTS 0.00 Current Fund Balance: 0.00