

# Chart of Accounts FOAPAL Overview

***Chart of Accounts Team***

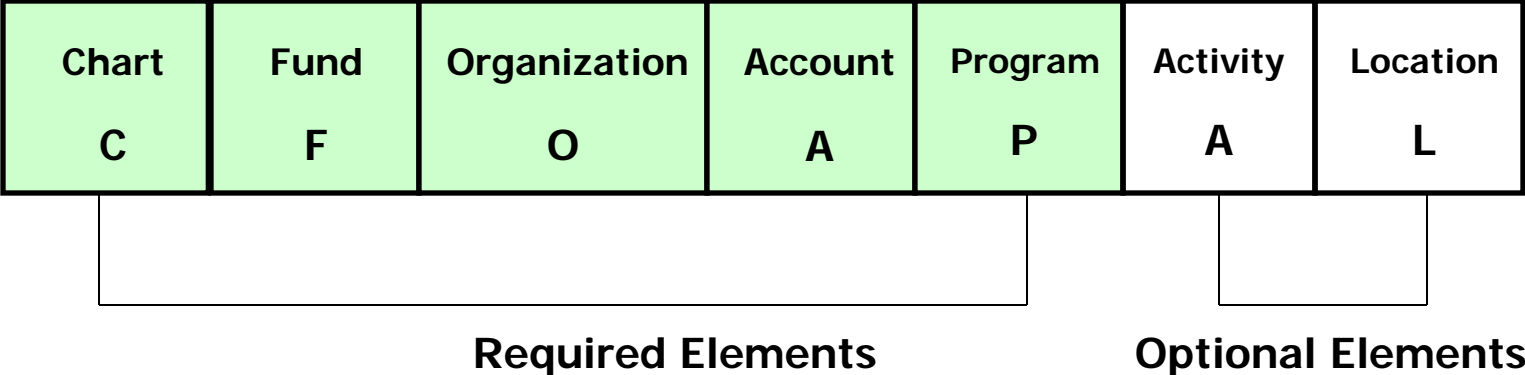
USU BANNER COA Team

# 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



<b>Characters</b>	1	6	6	6	6	6	6
<b>Hierarchy</b>							
<b>Levels</b>	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	<b>U</b> Utah State University
Fund	<b>100050</b> Education & General
Organization	<b>E04001</b> BIS Administration
Account	<b>710200</b> Freight and Postage
Program	<b>1010</b> 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 \_\_\_\_\_

# Utah State UNIVERSITY

## REQUEST FOR JOURNAL VOUCHER

To Controller's Office Accountant: \_\_\_\_\_

Date: \_\_\_\_\_

From: \_\_\_\_\_

Department: \_\_\_\_\_

UMC: \_\_\_\_\_

Phone: \_\_\_\_\_

Reference is Made to the Monthly Financial Report for the Month of: \_\_\_\_\_

*(if transactions from multiple months are being moved, please indicate the month of each transaction in the margin or description)*

Rule Codes:    Permanent Adopted Budget    BD1 \_\_\_\_\_  
                   Permanent Budget Adjustments    BD2 \_\_\_\_\_  
                   Temporary Budget Adjustments    BD4 \_\_\_\_\_  
   Journal Entry    FT01 \_\_\_\_\_  
   Cash Receipt    CR1 \_\_\_\_\_

Transaction Date: \_\_\_\_\_ *(month you want JV processed)*

Controller's Office Approval: \_\_\_\_\_

DR. INDEX	DR. ACCT.	DR. FUND	DR. ORG.	ENCUMB or REF. NUMBER	DESCRIPTION	(F) full (P) partial	AMOUNT	CR. INDEX	CR. ACCT.	CR. FUND	CR. ORG.	
							TOTAL: 0					

Explanation for Journal Voucher Correction: \_\_\_\_\_

*certify the changes indicated are correct, the costs are allowable, and funds are available:*

Project Leader: \_\_\_\_\_

Department Head or Director: \_\_\_\_\_

*(required if over \$1,000.00 or if 60 or more days have transpired since the original transaction 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

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

<b>Chart:</b>	<input type="text" value="U"/>	<b>Organization:</b>	<input type="text" value="E01142"/>	Contracts And Grants
<b>Fiscal Year:</b>	<input type="text" value="05"/>	<b>Fund:</b>	<input type="text" value="106613"/>	DIAGNOSTIC NETWORK FOR PL
<b>Index:</b>	<input type="text" value="A08404"/>	<b>Program:</b>	<input type="text" value="2020"/>	RES/Research On-campus
<input type="checkbox"/> <b>Query Specific Account</b>		<b>Account:</b>	<input type="text"/>	
<input checked="" type="checkbox"/> <b>Include Revenue Accounts</b>		<b>Account Type:</b>	<input type="text"/>	
		<b>Activity:</b>	<input type="text"/>	
<b>Commit Type:</b>	<input type="text" value="Both"/>	<b>Location:</b>	<input type="text"/>	

Account Type	Title	Adjusted Budget	YTD Activity	Commitments	Available Balance
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Account Type	Title	Adjusted Budget	YTD Activity	Commitments	Available Balance

**Net Total:**

# 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

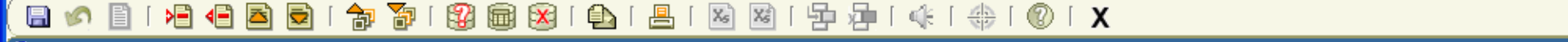
**Organization:** E01142 Contracts And Grants  
**Fund:** 106613 DIAGNOSTIC NETWORK FOR PL  
**Program:** 2020 RES/Research On-campus  
**Account:**  
**Account Type:**  
**Activity:**  
**Location:**

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
<b>Net Total:</b>		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

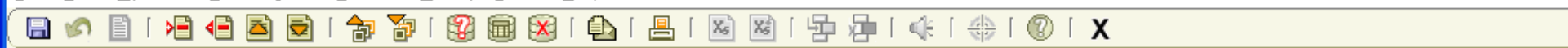


COA	Fiscal Year	Index	Fund	Organization	Account	Program	Activity	Location	Period	Query Type	Commit Type
U	05	A08404	106613	E01142		2020					

Account	Organization	Program	Activity Date	Type	Field Code	Amount	Increase (+) or Decrease (-)

Total:

# 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	-
<b>Total:</b>						138,217.70	+

# FGIOENC

- Listing of commitments by fund or org.





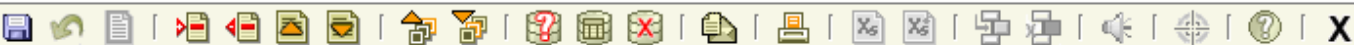
# FGIENCD

- 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

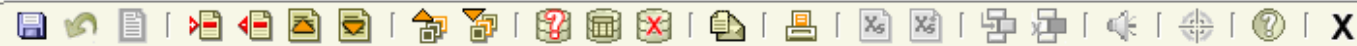
# FGITBSR

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

# FGITBSR

Oracle Developer Forms Runtime - Web: Open > FGITBSR

File Edit Options Block Item Record Query Tools Help



Trial Balance Summary (G/L Summary)- FGITBSR 7.1.0.1 (ZPROD)

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