

Chart of Accounts

Overview

A Chart of Accounts defines the basis of an Accounting structure. Banner refers to its Chart of accounts combination as a FOAPAL. The term FOAPAL is used to define the various elements of the accounting structure.

FOAPAL consists of the following elements:

Chart (1 character)

Fund (6 digits)

Organization (6 digits)

Account (6 digits)

Program (2 characters/digits)

Activity (not used)

Location (up to 6 characters/digits)

The FOAPAL elements are necessary to process financial transactions. You must have at least a (C) chart, (F) fund, (O) organization, (A) account, and (P) program to process transactions. The (A) activity element is not required to process transactions. The (L) location element is only required when entering requisitions for equipment purchases.

Chart (C) - Required

Chart code is a one character field that uniquely identifies a particular chart. Banner contains financial information in separate charts for the University, Endowment Foundation, and Research Corporation.

Example:

U -	University
F -	Endowment Foundation
R -	Research Corporation

Fund (F) - Required

Fund is a six digit field that identifies a self-balancing set of accounts and indicates the funding source. Fund defines WHERE the money is coming from/going to.

The first digit of the Banner Fund defines the type of Fund for reporting purposes.

Starts with

- | | |
|---|---|
| 1 | Unrestricted funds (example: General Operating) |
| 2 | Restricted funds (such as grants, scholarships) |
| 3 | Auxiliary Enterprise funds (example: Southeast Bookstore) |
| 4 | Loan funds |
| 5 | Quasi Endowment funds |

- 6 Endowment funds
- 7 Annuity and Life Income funds
- 8 Agency funds

Example: 100000 = General Operating fund

Organization (O) - Required

Organization is a six digit field that identifies the department within the institution. It is normally used to define WHO is processing transactions and is based on the organizational chart of Southeast Missouri State University.

Example: 100040 = Provost

Account (A) – Required

Account is a six digit field that identifies general ledger accounts (assets, liabilities, control, fund balances) and operating ledger accounts (income, expenditures, transfers). The account field is used for all of these items. Most Banner users will only use account codes for revenues and expenses. The account defines WHAT kind of revenue you are depositing or WHAT kind of expense you are incurring.

The first digit of the Banner Account indicates the type of transaction.

Starts with

- 1 Asset (Finance users only)
- 2 Liability (Finance users only)
- 3 Control Account (Finance users only)
- 4 Fund Balance (Finance users only)
- 5 Revenue
- 6 Expense – Salaries and Wages
- 7 Expense – Expenditures
- 8 Transfer (Finance users only)
- 9 Fund Addition and Deduction (Finance users only)

Example: 501100 = Incidental fees on campus (revenue)
 621000 = Employee gross payroll (expense-salaries and wages)
 129100 = Land (asset)

Program (P) - Required

Program is a two character/digit field that identifies a function and enables the institution to establish a method of classifying transactions for financial reporting purposes. Program codes used by the University are defined by the National Association of College and University Business Offices (NACUBO). The program defines WHY you are collecting or spending the funds.

Banner users do not enter Program codes. Program codes are associated with Organizations/Index codes and will automatically populate by the system. In self-service banner, the program code will automatically populate upon entering the index code. In Internet Native Banner, the program code will automatically populate upon entering either the organization code or the index code.

Example: 11 = On Campus Instruction for Credit

Activity (A) - Optional

Activity is an optional field that can be used to track a specific activity that is maintained within a larger fund or organization, such as short-term projects. At this point in time, activity codes are not being used by the University.

Location (L) – sometimes Required

Location is an up to six character/digit field that is used to define the physical location of items at the University. It is used to track where fixed assets are located. Location codes will only be required to be entered by end-users on requisitions for equipment purchases.

Index codes

Index codes have been established to help alleviate Banner users from having to remember all elements of the FOAP when they create purchase requisitions or do other accounting entries. Accounting services has assigned index codes to help users with the new Banner chart of accounts elements. The index code will either be the same as the organization code or the fund code (for grants).

As stated above, index codes will be necessary in self-service as the program numbers automatically populate from the index code. In Internet Native Banner, program codes automatically populate from either the organization code or index code.

When you enter your index code, the fund, organization, and program codes will automatically populate. You will only need to enter the account code.

Example: Provost (fund 100000, organization 100040)
Index code: 100040 (same as organization)

Level I & Level II Account Types and Pooled Budgeting

For financial reporting and pooled budgeting purposes, Banner utilizes Level I and Level II account types for revenue and expenditure accounts. Level I account types are headings and grand totals. Level II account types are sub-totals and pooled budget accounts (similar to Advantage Objects).

These related levels roll-up to the next higher related level for financial statement presentation. Level I account types consist of Level II account types which consist of similar accounts.

It is important to understand these roll-ups to ensure transactions are entered correctly and to enable end-users to review their budget reports (which will be shown in Budget training).

Level I account types are as follows:

- 50 Revenues
- 60 Salaries and Wages
- 70 Expenditures
- 80 Transfers (between funds)

Level II account types for (60) Salaries and Wages and (70) Expenditures are as follows:

- 60 Salaries and Wages
 - 61 Student Labor (610000)
 - 62 Faculty Staff Labor (620000)
- 70 Expenditures
 - 72 Equipment (780000)
 - 74 Operating Expenditures (701000)
 - 76 Contingencies
 - 78 Capital Expenditures
 - 7A Indirect Cost
 - 7C Scholarships

The University uses pooled account budgeting. Pooled account budgeting is used on the account chart of accounts element. It allows for the control or pooling of budgets at higher levels in the account hierarchy. **Budget entries can only be made to account codes designated as pooled budget accounts** (as noted in parentheses above.) The Level II account types allow the University to group together expenses that make up pooled budget accounts.

When processing financial transactions, you should pay close attention to the “Data entry” indicators --- “N,” “Y,” or “B.” The data indicators indicate the following:

- N Non-data enterable (for reporting roll-up purposes)
- Y Data enterable (for Accounting transactions)
- B Budget only (for Budget transactions)

COA Lookup Function in Internet Native Banner

1. Log onto Internet Native Banner.
2. Type in the Validation form for the COA element for which you are looking:
FTVFUND – To search for Fund
FTVORGN – To search for Organization
FTVACCT – To search for Account
FTVACCI – To search for Index code
3. Enter query – “F7” or “Enter Query” icon
4. Define your parameters for your lookup. You can query on any fields shown; however, you will most likely query on one or more of the following fields— Chart, Code, and Title. Use the wildcard (%) parameter on any of the search fields. See wildcard instructions below.
5. Execute query – “F8” or “Execute Query” icon.
6. Query results will be displayed in the table. If the search parameters did not return what you were looking for, then start query over using different parameters.

Note that when querying on “title,” Banner is case-sensitive and titles have been abbreviated due to space limitations which will affect your query parameters.

Wildcard Instructions

The wildcard function in Banner allows you to enter part of the code criteria or title criteria if you do not know the whole code or title. Below is a list of examples of how you use the wildcard search function for both codes and titles.

Codes

Example: I want to find my restricted fund number and I know that somewhere in the fund number is 213, but I do not know the rest of the number. How do I use the wildcard function?

213%	Displays all codes with “213” as the <u>first</u> numbers in the series.
%213	Displays all codes with “213” as the <u>last</u> numbers in the series.
%213%	Displays all codes with “213” anywhere in the series.

Titles

Example: I want to find a vendor that I know has the word “General” somewhere in the vendor name, but I do not know the full name. How do I use the wildcard function?

General%	Displays all titles with “General” as the <u>first</u> word.
%General	Displays all titles with “General” as the <u>last</u> word.
%General%	Displays all titles with “General” anywhere in the title.

Banner Accounts for Expenditures

Account Type		Account	Description
Level I	Level II		
60	Salaries and Wages		
	61		Student Labor - 610000 (Pool)
		611000	Std Gross Wages
		613000	Std Match OASI Benefit
		619000	CWS Student Employment
	62		Faculty Staff Labor - 620000 (Pool)
		621000	Faculty Staff Wages
		623000	Empl Match OASI Benefit
		624000	Empl State Ret Benefit
		625000	Empl Life Ins Benefit
		626000	Empl Health Ins Benefit
		626500	Empl TS Annuity Benefit
		627000	Empl Teachr Ret Benefit
		627500	Empl Parking Benefit
		628000	Empl Unemploymt Benefit
		628500	Med Reimb Benefit
		629000	Empl Other Benefits
		629200	Empl EAP Benefit
		629500	Cafeteria Plan Benefit
70	Expenditures		
	72		Equipment - 780000 (Pool)
		781000	Educational Equipment Purchase
		781500	Office Equipment Purchases
		782000	Furniture Purchases
		782500	General Plant Equipment Purch
		783000	Computer Hardware Software Purchase
		783500	Copier Purchases
		784000	Medical and Lab Equipment Purch
		784500	Recreational Equipment Purch
		785000	Technical Equipment Purchases
		785500	Household Equipment Purchases
		786000	Food Service Equipment Purchases
		786500	Vehicle Purchases
		787000	Construction Equip Purchases
		787500	Tool Purchases
		787700	Audio Video Equip Purchases
		788000	Athletic Equip Purchases
		788500	Other Equipment Purchases
	74		Operating Expenditures - 701000 (Pool)
		703100	Fuel Heating Plant Related

Banner Accounts for Expenditures

Account Type		Account	Description
Level I	Level II		
		703200	Utilities
		704100	In State Travel
		704150	In State Travel Field Work
		704200	Out Of State Travel
		704250	Moving Expenses
		704300	Out Of Country Travel
		704350	Athletics Recruiting Expenses
		704400	Airfare
		705100	Maint Of Transportation Veh
		705150	Serv Agree Mech Eq Non Plant
		705250	Serv Agree Tech and Special Eq
		705400	Serv Agreements Med and Lab Eq
		705500	Linens and Laundry Service
		705550	Medical Laboratory Services
		705600	Agricultural Related Services
		705650	Service Agreements Plant Rel
		705700	Facilities Mgmt Services
		705750	Insurance
		705950	Other Operating Services
		706000	Legal Services
		706050	Medical Services
		706100	Training Stipend
		706200	Auditing Accounting Services
		706250	Veterinarian Services
		706300	Photography Microfilming Svc
		706350	Other Professional Services
		706550	Equipment Repairs
		706570	Vehicle Repairs
		706600	Contract Food Services
		707150	Postage and Related Expenses
		707200	Printing and Binding
		707250	Telephone and Line Charges
		707300	Freight Out Expense
		707350	Advertising
		707400	Computer Hardware Software Op Exp
		707410	Software Licensing
		707450	Office Supplies
		707500	Printing and Photography Suppl
		707550	Oper Maint Supplies Trans Veh
		707600	Oper Maint Suppl Mech Equip
		707650	Computer Supplies
		707700	Custodial Supplies
		707750	Shop Maint Suppl Facilt Mgmt
		707800	Seed and Fertilizer
		707850	Feed

Banner Accounts for Expenditures

Account Type		Account	Description
Level I	Level II		
		707900	Veterinarian Supplies
		707950	Other Agricultural Supplies
		708000	Food Service Supplies
		708050	Drugs and Medicine
		708100	Prescription Drugs
		708150	Laundry Supplies
		708200	Medical and Laboratory Supplies
		708250	Educational Supplies
		708300	Recreational Supplies
		708350	Banquets Catering
		708400	Copying Expenses
		708450	Library Supplies
		708500	Technical and Specialized Suppl
		708550	Prizes and Awards
		708570	Professional Development
		708580	Dues and Memberships
		708590	Publications and Subscriptions
		708620	Furniture Purch Under 1000
		708630	General Plant Equip Under 1000
		708740	Copier Op Exp
		708800	Institutional Clothing
		708850	Late Payment Penalty Charges
		708900	Conferences Meetings Registr
		709000	Overages Shortages
		710100	Building Rentals
		710150	Room Rentals
		710200	Vehicle Rentals
		710250	Specialized Equipment Rentals
		710450	Other Rentals
		709150	Stores Purchases For Resale
		various	Scholarships And Grants
Foundation Special Event Expense - Chart F use only			
		770050	Miscellaneous
		770150	Postage
		770200	Printing
		770250	Rentals
		770300	Decorations
		770350	Banquets Catering
		770400	Gifts
		770450	Entertainment
		770500	Programs

Banner Documents
Types, Rule Class Codes, and Numbers

Type	Rule Class Code	Description	Document Number	Description
JV		Journal Voucher	Jxxxxxxx	Journal entry
	JE15	General Journal Entry - Intra-Fund (same fund)	ICxxxxxx	Internal charges
	JE16	General Journal Entry - Inter-Fund (different funds)		
JV		Budget Entries	BUxxxxxx	Budget transfers
	BD01	Permanent Adopted Budget	PSxxxxxx	Personnel savings
	BD04	Temporary Budget Adjustment		
	TB1	Departmental Budget Transfer	Jxxxxxxx	Departmental budget transfer
		Cash Receipts		
JV	CR05	Cash Receipt Entry	Fxxxxxxx	Cash Receipts Feed JV
JV		Payroll Journal Voucher	Fxxxxxxx	PR Feed JV
	HEEL	Payroll - Employee Liability	<i>JV description shows "HR Payroll"</i>	
	HERL	Payroll - Employer Liability	<i>with year, schedule type and #</i>	
	HNET	Payroll - Net Pay		<i>MN - Monthly</i>
	HGNL	Payroll - Gross Exp. No Liquidation		<i>BW - Biweekly</i>
	HFNL	Payroll - Fringe Chargeback w/o Liq		<i>SM - Faculty Summer</i>
JV		Student System feeds (Voucher Receipts/Charges)	Fxxxxxxx	Student System Feed JV
	CHS1	Banner Student Charges – Non Cash Payments		
	CSS1	Banner Student – Cash Payments		
	APS1	Banner Student – APPL CHG – Like		
	APS2	Banner Student – APPL CHG – Diff		
	APS3	Banner Student – APPL PAY – Like		
	APS4	Banner Student – APPL PAY – Diff		
CHK		Check	Axxxxxxx	Accounts Payable check
	DNEC	Check - C/M with Encumbrance	Ixxxxxxx	ACH payment
	DNEI	Check - Invoice with Encumbrance		
	DNII	Check – Inventory Invoice		
	DNNC	Check - C/M w/o Encumbrance		
	DNNI	Check - Invoice w/o Encumbrance		
ENC		Encumbrance (for travel advances)		
	E010	Post Original Encumbrance	Exxxxxxx	Encumbrance
	E020	Encumbrance Adjustment	EAXxxxxx	Encumbrance adjustment
	E032	Encumbrance Liquidation	Jxxxxxxx	Encumbrance liquidation
ENC		Encumbrance (for year end roll)	ENRLxxxx	Encumbrance Roll
	E090	Year End Encumbrance Roll		

Banner Documents
Types, Rule Class Codes, and Numbers

Type	Rule Class Code	Description	Document Number	Description
INV		Invoice	Ixxxxxxx	Invoice
	INEC	Credit Memo with Encumbrance		
	INEI	Invoice with Encumbrance		
	INEP	Invoice with Encumbrance Prior Year		
	INER	Credit Memo with Encumbrance Prior Year		
	INII	Invoice with G/L Account no Encumbrance		
	INNC	Credit Memo w/o Encumbrance		
	INNI	Invoice w/o Encumbrance		
	ICNI	Cancel Invoice w/o Encumbrance		
	ICEI	Cancel Invoice with Encumbrance		
	ICNC	Cancel C/M w/o Encumbrance		
	ICEC	Cancel C/M with Encumbrance		
	CNNI	Cancel check – Invoice w/o Encumbrance		
	CNNC	Cancel check – C/M w/o Encumbrance		
	CNII	Cancel check – Inventory Invoice		
	CNEI	Cancel check – Invoice w/ Encumbrance		
	CNEC	Cancel check – C/M with Encumbrance		
PO		Purchase Order	Pxxxxxxx	Purchase order
	PORD	Establish Purchase Order		
	PCAD	Cancel Additional Charge on Purchase Order		
	PCDS	Cancel Discount on Purchase Order		
	PCLQ	Cancel Purchase Order - Reinstate Request		
	PCRD	Cancel Purchase Order		
	POAD	Additional Charge on Purchase Order		
	POCL	Purchase Order Close		
	PODS	Discount on Purchase Order		
	POLQ	Purchase Order - Request Liquidation		
	POPN	Purchase Order Open		
	CORD	Change Order		
RCV	RCVD	Receiver Document	Yxxxxxxx	Receiver Document
REQ		Requisition	Rxxxxxxx	Requisition
	REBD	Rebate exchange difference		
	REQA	Additional Charge on Requisition		
	REQD	Discount on Requisition		
	REQP	Requisition – Reservation		
	REQS	Stores Requisition		
	RCQA	Cancel Additional Charge on Requisition		
	RCQD	Cancel Discount on Requisition		
	RCQP	Cancel Requisition		