

Departmental FOAPAL Creates Table of Content

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III-1. Non-Grant and Contract FOAPALs

Accounting information is organized in the University's financial system by using a Chart of Accounts. Chart of accounts are listing of accounts that the university has identified and made available for recording transactions. The University maintains a Chart of Accounts to systematically classify accounts using the Banner Finance accounting system in accordance with the University's organizational structure. The form and content of the Chart of Accounts are arranged to be in agreement with the financial reports and separate ranges to designate the transaction as revenue, expense, net assets, asset or liability. The fund, organization, account and program codes are the primary chart of accounts elements.

The account types and ranges listed below are established in Banner to meet the financial reporting needs of the University.

Chart of Accounts Set Up

New accounts will be set up as new activities or requirements are identified. Any requests for new accounts should be made through Business Affairs and submitted via email to the Assistant Controller. Business Affairs will determine if the account is needed and will authorize its creation in the Banner Finance system.

FOAPAL

FOAPAL is an acronym that describes the Banner Finance System established chart of accounts which breaks down the activities of the University by six elements (Fund, Organization, Account, Program, Activity and Location).

Fund is a six-digit code that identifies a specific activity or group of activities within the University. Fund codes are established in a hierarchy for roll-up and reporting purposes. For uniformity, the beginning digit of each fund indicates the type of activity that it represents

Organization is a six-digit code that identifies a unit of budgetary responsibility and/or departments within the University. It is normally used to define "who" spends the money. Organization codes are established in a hierarchy of up to eight levels for roll-up and reporting purposes. The University's organizational chart provides a guideline for these codes.

Account is a six-digit code that identifies objects, such as the general ledger accounts (assets, liabilities, control, fund balances) and the operating ledger accounts (revenue, expenditures, transfers). The account is a line item within the University's financial structure.

Program is a six-digit code that follows the programs defined by the National Association of College and University Business Offices (NACUBO). In the Chart of Accounts, the program code is up to three-digit that identifies each of the NACUBO-defined program.

Activity is a six-digit optional set of character code that is used at NSU for special purposes, including Student Tech Fee and Physical Plant projects.

Location is a six-digit optional set of codes that identifies physical locations and is currently only used with Fixed Assets.

Account Index code, referred to as Index on Banner forms, is an additional feature of the Chart of Accounts. The Account Index code consist of six alphabetic/numeric characters and can define

any combination of the FOAPAL elements. The Account Index code is used as a shortcut to speed data entry by the user. The Account Index Code is used for Operating Ledger accounts only.

The Account Index code is the user's code used to populate/load the FOAPAL elements to record transactions. It is essentially a user's code that is used instead of entering each FOAPAL element to record transactions and querying transactions data, for the accounts for which users have fiscal responsibility.

The "Index" should be used when the Banner Form being used provides for the Index. Use of the Index is encouraged to help users process transactions. It use helps reduce "coding errors" by avoiding having to enter each FOAPAL element for a transaction.

The Index is in effect the Budget Unit Code for your budget unit. The Budget Unit Code, the code that identifies a Budget Unit's combination of Fund (F), Organization (O), and Program (P), FOP, it is to the FOP that you enter the Account (A), for revenue or expenditure to enter a FOAP.

The "Budget Unit Account Code," FOP, should be entered correctly to assure your transactions are being posted correctly, even when using Index you should review to make sure you are posting/entering a transaction to the correct/desired Fund (F), Organization (O), and Program (P), FOP.

Banner allows the user to enter combinations of Fund (F), Organization (O), and Program (P), FOP that are "invalid," it is therefore extremely important that the FOP be entered correctly to avoid invalid transaction entry, this could possibly affect someone else's account. This can avoid the correcting actions and transactions required to adjust incorrect entries. The Index is used to avoid this error.

Since there may be many Indexes for an Organization the user should always verify they are using the correct Index and Organization.

Chart of Account Maintenance

Whenever changes are made to certain elements of the chart of accounts, certain approvals are required. Requests for the establishment of a new grant fund are sent to the Grant Accounting section in Business Affairs. Requests for the establishment of Student Tech Fee "Internal Awards" and Proposed Physical Plant Projects are submitted to the Accounting & Reporting section in Business Affairs. The establishment of any other types of funds requires a request along with the appropriate supporting documentation be sent to Business Affairs. Fund codes are added using the he FOAPAL Maintenance Form found in Document/Forms – Data Management. If a new fund request is approved, Business Affairs will email the Fund Code Maintenance - FTMFUND document to the appropriate user. It will be the Users responsibility to obtain the appropriate signatures and indicate which employees will need requisition and approval authority and return to Business Affairs.

The establishment of a new organization code requires that a request be sent to the appropriate Vice President. If the request is approved, an email is sent to Business Affairs, where the organization code is added using the FOAPAL Maintenance Form, found in Document/Forms – Data Management.

Any requests for the addition of a new account code must be sent to Business Affairs for approval. If the request is approved, Business Affairs then adds the account code using the FOAPAL Maintenance Form.

If a new fund or organization is created that requires a new Index, Business Affairs will create the Index using the FOAPAL Maintenance Form and notify the appropriate users of the Index number.

Banner Finance Access

Access to Banner Finance may be requested by University employees requiring on-line financial information to fulfill institutional management or operational responsibilities.

For security reasons, access to funds in Banner Finance is controlled by the hierarchical ownership of funds which permits authorized access to specific funds at various levels within the University's organization.

Important: *It is the department administrator's responsibility to notify the Banner Finance security officer in Business Affairs when a department employee with Banner Finance access leaves the department or no longer needs access due to a job change.*

To request Banner Finance access, complete the Finance Access Request document found in Document/Forms – Data Management. Enter the employee's name, phone number, Campus Wide ID, Date, Department and Campus Email. Check the appropriate box if employee currently has no existing Banner Finance, needs Additional Banner Finance access, needs Current Banner Finance access replaced, or Remove current Banner Finance access.

The Master Fund/Master Org information will be determined by the Banner Finance Security Officer.

Indicate whether the employee will do Requisitions Only, Requisitions/Approvals/Receiving or Approvals only.

List the Funds and Organizations needed for Requisitions/Approvals and Receiving.

Sign the form and forward to Business Affairs.

III-2. Grant and Contract FOAPALs

Once an award notification has been received by the Office of Research and Sponsored Programs, Business Affairs – Grant Accounting will establish the appropriate Grant Number and Fund number and will email FTMFUND to principal investigator. It will be the Principal Investigator's responsibility to obtain the appropriate signatures and indicate which employees will need requisition and approval authority and return to Business Affairs.

III-3. Changes to the Organizational Code Structure

The Organizational Code which has been developed/designed to mirror the hierarchical structure of the university's administrative and academic departments support many critical Banner processes.

The bullets listed below reflect the changes required to redefine the Organizational Structure:

- **Redo Related Decision Workbooks** = all decision workbooks have to be corrected to reflect the related changes to the Organization codes; (COA, Approvals, Security, Indexes, Research Accounting and Student Detail Codes.)
- **Redesign the Chart of Accounts** = Terminate the existing organization codes related to the departments which would be restructured to reflect the new hierarchical structure of the University's administrative and academic departments.
- **Correct Research Accounting FOAPALs** = Once a Grant is entered in Banner the Fund and Organization codes are linked, all original affected organization codes were changed to the new organization codes.
- **Correct Financial Manager Set-up** = replaced the original organization codes linked to the Financial with the newly created Organization Codes
- **Security /profiles of all Banner Users** = key component of the set-up is designed around Fund and Organization this component of the security set-up allows end users to view only those fund and organization codes to which they are assigned, the organization codes are a component of this set-up.
- **On-Line Approvals** = there are approximately 120-150, approval queues, one queue will be created for each department, documents will be routed to the departmental queues using the approved organization code which has been validated and loaded into the PROD instance, the existing organization codes will be a component of this set-up.
- **Indexes** = Banner's index functionality creates automatic defaults which the end users will use to create both their online requisitions and online change orders, queries and other functions, the organization codes are a component of this set-up.
- **Crosswalk of HR/Payroll** = because all checks will be generated from INB/Banner a crosswalk will be required to feed the legacy Plus data into the Banner Finance system, the existing organization codes will be a component of that crosswalk.
- **Crosswalk for Student Detail Codes** = there are thousands of Student Detail codes currently being used in Student Banner however due to Student going live before Finance the current crosswalk is to Plus, this will require IT to build a crosswalk for Student Detail codes into Banner Finance, the existing organization codes will be a component of the crosswalk.

The function of creating an institution's Chart of Accounts is considered a one time set-up function whereas processing transaction is considered a daily functions, Banner is designed to handle what is needed to support these processes efficiently and effectively.

When the need arises for reorganization of the organization codes after Go-Live, it would require lead time of at the very least 3 months, and it is strongly recommended to be put in place only during year end close process.

It is important to keep in mind this crosswalk of information is only associated to pre go-live, meaning no historical data exist within Banner. Once there is transaction history associated to a FOAPAL element there will be additional rework required which will involve the IT Department and the creation of crosswalks and clean-up of Banner history. This process will become more complicated and involved.

A. Example Change to Organizational Code Structure

The amount of work required to perform a reorganization of a Chart of Accounts after it completed and the associated Approval Queues, Security (Fund/Org), Indexes, Detail Codes, COA Crosswalk and all related Decision Workbook are completed and tested are documented within this documentation, which should be used as a roadmap for any future reorganizations to Banner's Chart of Accounts.

Example – Reorganization to Create a Dean's Organizational Structure:

1. **Configure/ Design** the new Organization structure, then move the existing departments from their current roll-up to the appropriate roll-up structure of the new department.
 - a. This will involve terminating 13 existing organization codes, which requires a double entry for each code to accomplish.
 - b. Establish 20 new organization codes.
 - c. Hours spent on configuration/design 24
2. **Correct** the COA in TEST2, then retest
 - a. Created the 20 new Organization Codes using FTMORGN
 - b. Terminated the 13 original Organization Codes which were replaced using FTMORGN
 - c. Correct all related set-up which uses the Organization codes 32 hours
3. **Correct** the Chart of Accounts COA crosswalk, which will be used in the migration of legacy information as well as bridges from 3rd party and NSU systems into Banner Finance
4. **Redesign** the Approval Queue Routing, by removing the original organization codes.
 - a. Change the Organization Code linked to the routing on the BUS Approval Queue Routing using FOMAQRC
5. **Create** new Approval Queues and the supporting Approval Queue Routing to support the newly created Organization Codes.
 - a. Finance Team must check with the appropriate NSU Organization "owner" to ensure all employees linked to the original organization codes will move to the newly created organization codes to ensure we have the appropriate individuals added to the new Approval Queue set-up
 - b. Create 2 new Approval Queues DBTC and ENTC using FTMAPPQ (will update the Approval Queue with the actual Approvers once we receive the necessary information)
 - c. Create the routing associated with the newly created queues DBTC and ENTC using FOMAQRC

6. **Detail Codes** will have to be reviewed using the new COA crosswalk to ensure all FOAPAL detail behind the detail codes is correct, making the necessary changes to support the newly created Organization Code structure.
7. **Security (Fund/Org)**, will have to be reviewed and revised to support the removal of the original Organization Codes and the addition of the newly created Organization Codes
 - a. Finance Team must check with the appropriate NSU Organization “owner” to ensure all employees linked to the original Organization Codes will move to the newly created Organization Codes to ensure we have the appropriate individual’s security set-up to support the restructure of the Organization Codes.
 - b. Restructured the security for the 19, individuals affected by the reorganization of the Organization Codes making changes using FOMPROF and FOMUSOR
8. **Index Codes** will have to be restructured to terminate those linked to the original Organization Codes, and then new Index Codes will be created to support the newly created Organization Codes.
 - a. New Index codes created 51 to support the newly created Organization Codes using FTMACCI
9. **Grants** correct the associated Organization Codes
 - a. Changed 6 Grants on FRAGRNT
 - b. Change the related default set-up of the corrected Grants on FTMFUND