What is the Chart of Accounts?

- The Chart of Accounts consists of the basic groups of codes used in the Banner Finance System.

- These codes are used for identifying, classifying, budgeting, recording and reporting financial transactions and balances.
Chart Elements (C-FOAPAL)

- C = Chart code (1 character = 7)
- F = Fund code (6 characters)
- O = Organization code (4 characters)
- A = Account code (5 characters)
- P = Program code (2 characters)
- A = Activity code (up to 6 characters, optional)
- L = Location code (up to 6 characters, optional)
- Index = Shortcut (up to 6 characters, optional)
What does this code mean?

C-FOAPAL

C = Chart code (1 character = 7)

- Banner permits the use of more than one chart of accounts.
- UWF will start with only one chart designated by the number “7”.
- This code should default into most Banner screens.
What does this code mean?

C-F OAPAL

F = Fund code (6 characters)

- Fund is used to identify financial units that maintain asset and liability balances.
- These would be the equivalent of the current SAMAS 9 digit department numbers for most non-E&G departments.
What does this code mean?

C-FOAPAL

O = Organization code (4 characters)

- Organization codes are used to identify financial units that are controlled by budget and do not maintain asset and liability accounts.
- These would be the equivalent of the current SAMAS 9 digit department numbers for E&G departments.
What does this code mean?

C-FOAPAL

A = Account code (5 characters)

- Account codes describe assets, liabilities, revenues, expenditures and transfers.
- These codes would be the equivalent of the SAMAS Object Codes and General Ledger Codes.
What does this code mean?

C-FOA\textcolor{red}{P}\textcolor{blue}{AL}

P = Program code (2 characters)

- Program codes define the functional reporting classifications for tracking sources and uses of funds.
- Basic programs include instruction, research, public service, etc.
- Sub-classifications of the basic functions will be available for various needs.
What does this code mean?

**C-FOAP**

**AL**

A = Activity code (up to 6 characters, optional)

- Activity codes can be set up to keep track of certain programs and cross-functional events.
- Activity codes are not required on Banner transactions.
What does this code mean?

C-FOAPA L

L = Location code (up to 6 characters, optional)

- Location codes will be used to designate building and room number.
- Location codes will be used in association with tracking equipment and other assets.
- Location codes are not normally required on Banner transactions.
What is an **INDEX CODE**?

- Index Code (up to 6 characters, optional)

- Some transactions will have an Index code to simplify data input. The Index code is simply a shortcut to one or more elements of the FOAPAL.

- Index Codes will be used for Carry Forwards.

- Index Codes can be established to simplify entering repetitive transactions.
Which codes will I need for transactions?

**FOAP** is Always Required.

- All Banner transactions require the Fund, Organization, Account and Program codes.
- We designed these so you will normally only need to know two codes:
  - Index + Account Code,
  - Organization Code + Account Code,
  - Fund Code + Account Code, or
  - Index Code + Commodity Code
How will the Index Codes be organized?

- Current E&G Departments will use the four digit Organization code as the Index.
- Carry Forwards will use CFXXXX where the X’s represent the appropriate Organization Code.
- Non-E&G, Non-Carry Forwards will use the six digit Fund Code as the Index.
Sample Fund Code Structure

- Sponsored Research
  - Unrestricted
  - Current Restricted
  - Seed Accounts
    - Federal
    - State
    - Navy
    - EPA
    - SBA
Sample Organization Code Structure

University

Admin. Affairs

Academic Affairs
Provost/VP

Student Affairs

Enrollment Svc.

CAS

COPS

Biology

History

Music
Sample Account Code Structure

- Operating Expenditures
  - Professional Fees
  - Travel
  - Communications
    - In-State
    - Out-of-State
    - Foreign
      - Meals
      - Rental Car
      - Registration Fees
How do I convert from SAMAS to Banner and vice versa?

- Banner FOP = SAMAS Department #.
- Banner Account = SAMAS Object Code.

- ITS has developed a crosswalk to convert codes between Banner and SAMAS.
- The crosswalk is available on-line at Crew’s Control, and will translate codes in either direction as needed.
- The crosswalk allows you to look up either Banner or SAMAS codes.
- Banner has query forms for all codes.