The new account structure in Banner follows a hierarchical structure and is called the FOAPAL. FOAPAL is an acronym for Fund, Organization, Account, Program, Activity, and Location. It is a way of representing Auburn through a Chart of Accounts. FOAP is required to create requisitions, pay invoices, and process budget transfers, journal entries, DEC’s, ITV’s and salary transactions.

The following table further describes each part of the FOAPAL:

<table>
<thead>
<tr>
<th>Part</th>
<th>Description</th>
<th>Examples</th>
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</table>
| Fund       | Establishes ownership and defines the source of funding. **WHERE** the money is coming from? | • AU Unrestricted base budget  
• AAES contracts/grants  
• ACES Unrestricted IDCR  
• Gift Fund |
|            |                                                                             | **Organization**  
Based on the organizational chart of the University  
Defines **WHO** is responsible for the transactions  
and relates to a particular department on campus  
Individuals will be authorized to access specific 6 digit organization numbers based on where they fit in the organizational structure and may only perform accounting functions within their assigned organizations  
Identifies a unit of budgetary responsibility  
Replaces FRS SL Account | • Outreach Program Office  
• Fisheries – Div 1  
• Biosystems Engineering – Div 3  
• Contract/Grant Cost Sharing |
| Account    | Account code is used to specify the natural classification of revenue and expense activities  
Replaces FRS Subcode and GL Control Code  
Range of 5-digit numbers including cash, assets, liabilities, fund balances, revenues, expenses and transfers | • Supplies  
• Travel  
• Tuition Revenue |
| Program    | Defines **WHY** you are collecting or spending the funds  
Program code is used for reporting and indirect cost rate calculation  
Can use all appropriate program codes depending on nature of transaction  
Replaces FRS A21 Code  
4 Character Identifier | • Instruction  
• Department Admin  
• Organized Research  
• Sponsored Public Service |
| Activity   | Optional field  
Used to track multiple projects when all the funding is coming from one source  
Further defines an object of expenditure | • Homecoming  
• Seminar |
| Location   | Tracks the location of fixed assets  
May be required for equipment transfers |