

The Structure of BANNER vs FRS

The new "account" structure in BANNER here at Auburn, called a FOAP since we don't use activity or location, is actually very similar to FRS. The following table explains how the components of the FOAP relate to the basic entities that we were familiar with in FRS.

BANNER

FRS

	Format	Note: BANNER provides increased flexibility	Format	
<u>Fund</u>	6-digit number		6 - digit number starting with 0	<u>GL Account</u>
<u>Organization</u>	6-digit number that relates to the University Organization	BANNER - An org can relate to many funds. FRS - an SL account could relate to only one GL account.	6-digit number starting with 1 thru 9 depending on type of account	<u>SL Account</u>
<u>Account</u>	One range of 5-digit numbers including cash, assets, liabilities, fund balances, revenues, expenses and transfers		Two ranges of 4-digit numbers, one range for assets/liabilities/fund balances and another for revenues/expenses/transfers	<u>GL Control Code or SL Subcode</u>
<u>Program</u>	4 character identifier	BANNER - Can use all appropriate program codes depending on nature of transaction. FRS - only one code value per SL account number	3 or 4 character identifiers	<u>A21 Code or Expense Line</u>