

## FOAPAL

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:

Part	Description	Examples
Fund	<p>Establishes ownership and defines the source of funding. <b>WHERE</b> the money is coming from?</p> <ul style="list-style-type: none"> <li>• 6-digit number</li> <li>• Replaces FRS GL Account</li> </ul>	<ul style="list-style-type: none"> <li>• AU Unrestricted base budget</li> <li>• AAES contracts/grants</li> <li>• ACES Unrestricted IDCR</li> <li>• Gift Fund</li> </ul>
Organization	<ul style="list-style-type: none"> <li>• Based on the organizational chart of the University</li> <li>• Defines <b>WHO</b> is responsible for the transactions and relates to a particular department on campus</li> <li>• 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</li> <li>• Identifies a unit of budgetary responsibility</li> <li>• Replaces FRS SL Account</li> </ul>	<ul style="list-style-type: none"> <li>• Outreach Program Office</li> <li>• Fisheries – Div 1</li> <li>• Biosystems Engineering – Div 3</li> <li>• Contract/Grant Cost Sharing</li> </ul>
Account	<ul style="list-style-type: none"> <li>• Account code is used to specify the natural classification of revenue and expense activities</li> <li>• Replaces FRS Subcode and GL Control Code</li> <li>• Range of 5-digit numbers including cash, assets, liabilities, fund balances, revenues, expenses and transfers</li> </ul>	<ul style="list-style-type: none"> <li>• Supplies</li> <li>• Travel</li> <li>• Tuition Revenue</li> </ul>
Program	<ul style="list-style-type: none"> <li>• Defines <b>WHY</b> you are collecting or spending the funds</li> <li>• Program code is used for reporting and indirect cost rate calculation</li> <li>• Can use all appropriate program codes depending on nature of transaction</li> <li>• Replaces FRS A21 Code</li> <li>• 4 Character Identifier</li> </ul>	<ul style="list-style-type: none"> <li>• Instruction</li> <li>• Department Admin</li> <li>• Organized Research</li> <li>• Sponsored Public Service</li> </ul>
Activity	<ul style="list-style-type: none"> <li>• Optional field</li> <li>• Used to track multiple projects when all the funding is coming from one source</li> <li>• Further defines an object of expenditure</li> </ul>	<ul style="list-style-type: none"> <li>• Homecoming</li> <li>• Seminar</li> </ul>
Location	<ul style="list-style-type: none"> <li>• Tracks the location of fixed assets</li> <li>• May be required for equipment transfers</li> </ul>	