

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. WHERE the money is coming from?</p> <ul style="list-style-type: none"> 6-digit number Replaces FRS GL Account 	<ul style="list-style-type: none"> AU Unrestricted base budget AAES contracts/grants ACES Unrestricted IDCR Gift Fund
Organization	<ul style="list-style-type: none"> 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 	<ul style="list-style-type: none"> Outreach Program Office Fisheries – Div 1 Biosystems Engineering – Div 3 Contract/Grant Cost Sharing
Account	<ul style="list-style-type: none"> 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 	<ul style="list-style-type: none"> Supplies Travel Tuition Revenue
Program	<ul style="list-style-type: none"> 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 	<ul style="list-style-type: none"> Instruction Department Admin Organized Research Sponsored Public Service
Activity	<ul style="list-style-type: none"> Optional field Used to track multiple projects when all the funding is coming from one source Further defines an object of expenditure 	<ul style="list-style-type: none"> Homecoming Seminar
Location	<ul style="list-style-type: none"> Tracks the location of fixed assets May be required for equipment transfers 	