



University  
of Idaho

# CHART OF ACCOUNTS - V

MAY – JUNE 2018



# SESSION RULES OF ETIQUETTE

- I Please turn off your cell phone or pager
- I Please close your – mobile devices, laptops – except during the learning activities.
- I If you must leave the session, please do so as discreetly as possible
- I This is a learning and practice session – you will need to participate
- I Ask questions freely
- I If there is not a trainer at your table during the learning activities, please raise your hand and we will join you shortly.
- I Thank You for your cooperation!



# OBJECTIVES

## FOR TODAY'S TRAINING

- I Familiarize you with the new Chart V elements and structure
- I Provide resources to access later for information
- I Increase your comfort level with Argos queries and reports
- I Discuss business process changes that will need to occur
- I Discuss best financial practices



# CHART 9 TO CHART V

## WHY?

- I** Utilize Banner to its full potential
- I** Standardize reporting
- I** Aligns with better business practices

# BEFORE WE GET STARTED

## TERMINOLOGY

<b>ORG</b>	Short for Organization = Who is responsible for the funds
<b>INDEX</b>	Shortcut code that contains the string: Fund, Org, Program, Activity and Location
<b>BUDGET</b>	A spending plan or spending authority. NOT to be confused with INDEX
<b>ACCOUNT</b>	“Natural” category identifying the type of transaction (asset, revenue, expense, transfer...)
<b>LEVEL</b>	Refers to the hierarchy in the Chart – used most frequently in reference to ORGs
<b>POOL</b>	A grouping of expense ACCOUNTS for aggregate budget availability (NSF) checking
<b>ATTRIBUTE</b>	Additional values associated to chart elements to enable reporting in a different manner than is driven by the chart hierarchy for that element



# FOAPAL

The Banner system's Chart of Accounts classifies transactions using an alpha/numeric system called a FOAPAL string. U of I utilizes the **Index** field that shortcuts the keystrokes for entering transactions into the FOAPAL string.

<b>F</b>	<b>O</b>	<b>A</b>	<b>P</b>	<b>A</b>	<b>L</b>
<b>Fund</b>	<b>Organization</b>	<b>Account</b>	<b>Program</b>	<b>Activity</b>	<b>Location</b>
Where did the money come from?	Who is responsible for the money?	What kind of transaction is taking place?	How does this transaction compare to other Universities?	Tracking for department-specific activities <b>(optional)</b>	Primarily for fixed asset location identifications.
<b>6 digits</b> <b>Included in Index</b>	<b>3 digits</b> <b>Included in Index</b>	<b>4-6 characters</b>	<b>5 characters</b> <b>Included in Index</b>	<b>6 characters</b> <b>Included in Index</b>	<b>Included in Index, if used</b>

# MAJOR FUND TYPES

## DEFINED

**CURRENT UNRESTRICTED FUNDS:** Revenues from State General Ed Appropriation, tuition and fees, F&A return, local service funds, etc. that are available for supporting the University mission of instruction and support. However, funds may only be expended in compliance with State and University policies and procedures.

**CURRENT RESTRICTED FUNDS:** Revenues received from these sources carry spending restrictions from the source – Ag Research and Extension, donor gifts, sponsored programs, Student Aid funds.

**AUXILIARY FUNDS:** Revenues generated by self-supporting units that provide non-instructional support in the form of goods and services, such as housing, dining, bookstore, parking, Athletics.

**AGENCY FUNDS:** These funds do not belong to the University, but are held and managed by UI on behalf of other entities, such as certain student groups.

**PLANT FUNDS:** Funds held for construction, renovation and acquisition of capital assets. Each plant fund is established for a single project or purpose.



# FUND CODES

## WHAT DO THEY MEAN?

Fund Code	Fund Title	Fund Type = Fund Level 1	Fund Level 2	Fund Level 2 Title	Chart 9
100000	General Education	10 Gen Ed	0000	-	U11001
121622	4-H Animal Science	12 Local Service	1622	120 Rev Generating	YBQ101
121495	Start-Up - F & W Dept Head	12 Local Service	1495	123 Start-Up	GWX600
160126	Fin Arts Fees	16 Student Fees	0126	160 Other Student Fees	EH7020
160274	Chemistry 278	16 Student Fees	0274	161 Lab and Course Fees	AC8278





# FUND CODES

## WHAT DO THEY MEAN?

### College of Ag and Life Science

Fund Code	Fund Title	Fund Type = Fund Level 1	Fund Level 2 Fund Level 2 Title	Fund Level 3 Fund Level 3 Title	Fund Level 4 Fund Level 4 Title	Chart 9
200084	Hatch Fed Unit Support	20 0084	200 Research	2000 Federal Research	20001 Hatch	BAF303
		Ag Res & Ext				
200327	Local-Agri Video Operations	20 0327	200 Research	2001 State Research	20010 Ag Research State Gen Acct	BBS003
		Ag Res & Ext				
200389	Smith-Leve Fed SW ID Soils	20 0389	201 Extension	2010 Federal Extension	20100 Smith-Lever	BJE029
		Ag Res & Ext				
200519	Local-Exte Food Safety	20 0519	201 Extension	2011 State Extension	20110 State Gen Acct-Extension	BLC009
		Ag Res & Ext				
200696	County Owyhee	20 0696	201 Extension	2012 County Extension	20120 County Extension	D66054
		Ag Res & Ext				



# **LEARNING ACTIVITY**

**FIND YOUR NEW ORG**

**BE SURE TO WRITE DOWN YOUR  
INDEX AND ORG TO BE USED  
LATER IN THE TRAINING.**



# CH-CH-CH-CHANGES... PRIMARY EXPENSE CODES (PEC):

PEC TITLE	CHART 9 PEC	CHART V PEC	CHART V POOL
Salaries	01	10	PERS
Fringe Benefits	02	11	PERS
Temporary Help	03	12	PERS
Travel	04	20	NONPER
Other Expense	05	30	NONPER
Subcontracts	N/A	31	SUBCTR
Participant Support	N/A	32	NONPER
\$5K or > Capital Outlay	06	40	NONPER
<\$5K Capital Outlay	07	45	NONPER
Reserve	08	50	NONPER
Overhead	09	60	NONPER
Trustee/Benefits	10	70	NONPER
Transfers	15	80	NONPER
Prior Year Carry Forward	99	99	NONPER

# POOL BUDGETING

Pooled budgeting is used on the account chart element. It allows for the control or pooling of budgets at a higher level in the account hierarchy for NSF checking. Each Account is assigned to a budget pool.

Three Pools will be used in place of Primary Expenses categories.

<b>NONPER</b>	All Other Expenses
<b>PERS</b>	Personnel Expenses
<b>SUBCTR</b>	Subcontract – Grant Specifics



# NSF CHANGES

- I** FGIBAVL will only display the three pool accounts.
- I** New reporting for budget exceptions and budget to actual will be created.
- I** New Dashboards/Reports will be created in ARGOS to view the budget by the primary expense accounts.

## ADVANTAGES

- Reduces the number of Budget Transfers Required
- Allows budget Plans to remain intact without transferring budget around to avoid NSF between primary expenses



# FGIBAVL - SELECTING THE BUDGET POOL

Budget Availability Status FGIBAVL 8.6.1.4 (\*ARPPRD\*)

Chart: V Fund: 100000 General Education  
Fiscal Year: 19 Organization: 745 Custodial Operations  
Index: 745999 Account: NONPER Non-Personnel Budget Pool  
Commit Type: Both Program: 08POM Plant Operations & Maintenance

Control Keys --> Fund: 100000 Organization: 745 Account: NONPER Program:

Pending Documents

Account	Title	Adjusted Budget	YTD Activity	Commitments	Available Balance	Pending Documents
NONPER	Non-Personnel Budget Pool	-12,733.00	513.20	0.00	-13,246.20	<input type="checkbox"/>
PERS	Personnel Budget Pool	6,000.00	1,047.00	0.00	4,953.00	<input type="checkbox"/>
						<input type="checkbox"/>
						<input type="checkbox"/>

User must enter PERS, NONPER, or SUBCTR here in order to retrieve data.

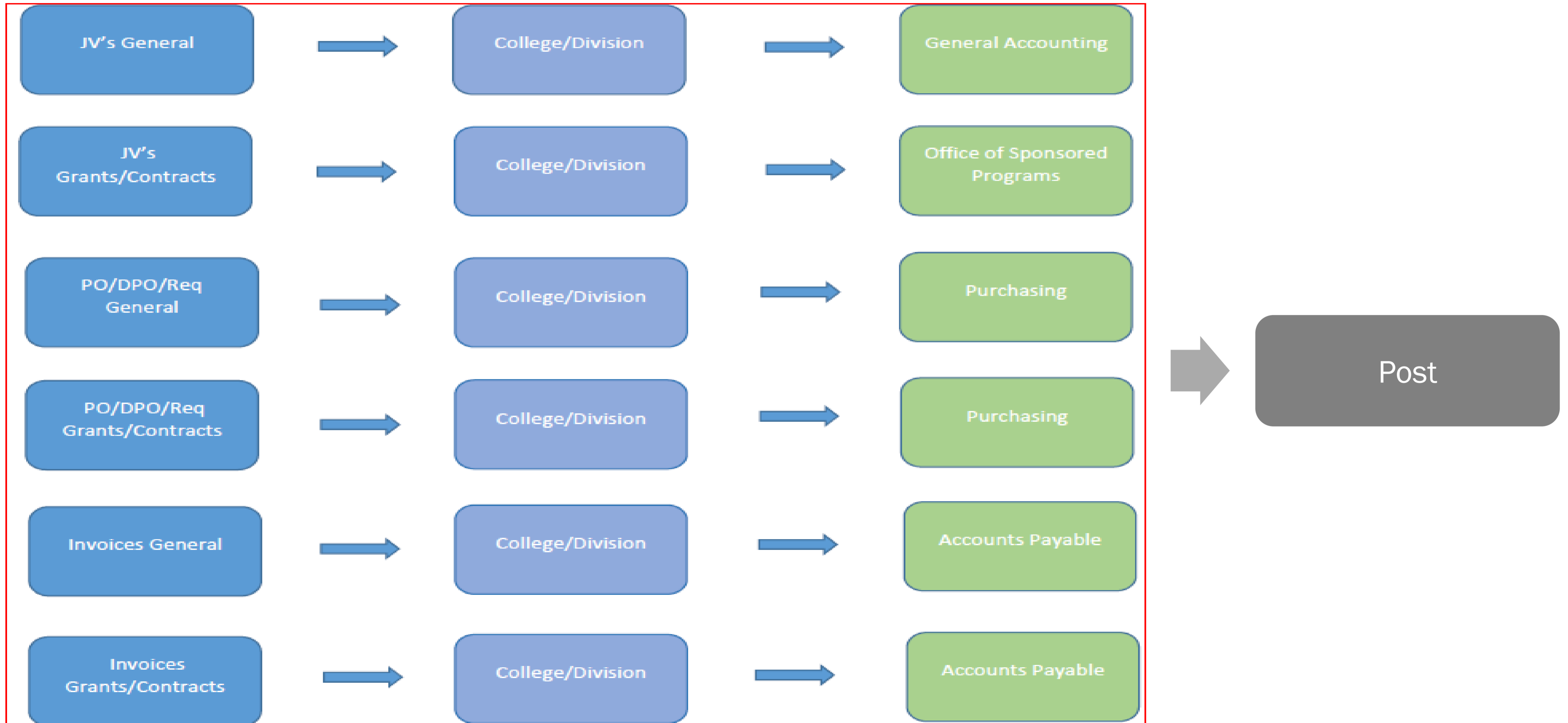
# STREAMLINE APPROVALS



## ORG LEVEL

## LEVEL 3

## ADMIN OFFICE LEVEL



# FINANCE ACTIVITIES THAT UTILIZE THE CHART OF ACCOUNTS

- Accounts Payable
- Accounts Receivable
- Budget Development
- Financial Reporting
- Fixed Assets
- General Ledger Accounting
- Position Control and Payroll
- Purchasing
- Research Grant Accounting
- Stores Inventory





Requisition:

NEXT

Order Date:

01-JUL-2018



Transaction Date:

01-JUL-2018

Delivery Date:

30-JUL-2018



Comments:

Chart V Training

Commodity Total:

0.00

Accounting Total:

# REQUISITION

## FPAREQN

Important Steps to Follow:

- I** Enter the date as July 1, 2018
- I** Change the Chart of Accounts to V
- I** Enter your new Org in the Organization field
- I** Chart Must be entered first to be able to enter the correct ORG.

Requestor/Delivery Information

Vendor Information

Commodity/Accounting

Bala

Requestor:

Linda Keeney

Organization:

646



COA:

V



University of Idaho

# REQUISITION ACCOUNTING



FOAPAL  of  Remaining Commodity Amount:   NS

NS

COA	Year	Index	Fund	Orgn	Acct	Prog	Actv	Locn	Proj
<input type="text" value="V"/>	<input type="text" value="19"/>	<input type="text" value="646999"/>	<input type="text" value="100000"/>	<input type="text" value="646"/>	<input type="text" value="E5152"/>	<input type="text" value="07GAX"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

**I** The Chart and Fiscal Year will Default to the correct year.

**I** Enter the Index which represent the Fund and ORG

**I** The Account Code defaults from the Selected Commodity Codes

**I** Please be sure to include any additional Activity codes that may not be included in the Index Foapal.



## Create New Claim Voucher

Department:

Controller, Accounts Payable

Payee ID:

kensta

Chart of Accounts:

University of Idaho

✓ Create New Claim

⊘ Cancel

# CLAIM VOUCHERS FOR CHART V

## CHART OF ACCOUNT SELECTION

Claim Vouchers created after June 1, 2018, be sure to select the correct Chart from the drop down menu.

**I** University of Idaho – defaults to Chart V

**I** University Foundation – defaults to Chart F

**I** University Chart – defaults to Chart 9

**I** This will be the same for the Moving Program

# JOURNAL TYPES

## DEFINED

### FUNDS TRANSFER:

To move funds from one type of fund to another, expanding access within the departments.

### COST TRANSFER:

To move a posted expense from one index to the correct index or one expense code to another. It can also be used to add a missed activity code to an expense.

### BUDGET TRANSFER:

Not Pooled Accounts

Move budget between accounts within an index or from one index to another.

### INTERDEPARTMENTAL CHANGES:

Method of payment from one department to another – instead of issuing a check.

### PURCHASING CARD JOURNALS:

Providing the accounting details of the purchase and the document images of the expense placed on the purchasing cards.

# ACCOUNT CODES



## UPDATES AND CHOICES

For financial reporting and proper accounting of transactions, it is important to choose the correct account code for your expenditures and revenues.

**I** Elimination of Expense Account Codes that were not used.

**I** Removal of the “C” for Capital Purchases above \$5,000,

CHART 9 ACCT	CHART 9 TITLE		CHART V ACCT	CHART V TITLE
E6710C	>5K Office Furniture		E6710	>5K Office Furniture
E6710	Office Furniture		E7951	<5K Office Furniture

**I** Removal of exempt and taxable indicators on Revenue Codes

CHART 9 ACCT	CHART 9 TITLE		CHART V ACCT	CHART V TITLE
R3522E	Equipment Rental		R3522	Equipment Rental
R3522T	Equipment Rental-Tax			

**I** GL (General Ledger) Codes.

CHART 9 ACCT	CHART 9 TITLE		CHART V ACCT	CHART V TITLE
0670	Sales Tax Payable		2010	Sales Tax Payable
0671	Travel and Convention Tax Payable		2011	Travel and Convention Tax Payable

**I** Account Crosswalk Query in Argos.





# REPORTS

## BANNER

- I** Banner Reports are in process.
- I** More Information will be distributed as it becomes available.
- I** Be sure to watch the Resource Pages for updates along with our notifications of postings.

COMING SOON

**USAGE**



# REPORTS

## ARGOS

Argos reports are located at Finance/Test/Chart Project. The reporting is still in the testing phase. Please send comments to the dfa-chart-project email address.

- I Chart V Organization by Hierarchy Reports
- I Fund Crosswalk Queries
- I Index listing by Organization or Level 3 Org Code
- I Organization conversion by Mid Level Report
- I Organization Crosswalk Queries
- I Transaction Detail Reports (V)
- I Budget to Actual using FOAPAL/INDEX

### USAGE

- Becoming familiar with the Reports and Queries available in Argos.
- Becoming familiar with the navigation steps in Argos Web Application.



# **LEARNING ACTIVITY**

**EXPLORE ARGOS QUERIES AND  
REPORTS**





# WHAT REPORT SHOULD I USE? WHAT SCREEN TO VIEW?

ARGOS

BANNER

COMING SOON

# CHART V

## HOW TO PREPARE

- I Prepare a Reference Sheet or Listing of the new ORGS and INDEXES in your area.
- I Review all departmental paper documents and on-line forms with chart 9 information.
- I This year will be different - Closing All Purchase Orders and Liquidating the encumbrances - no carry forward on encumbrances this year.
- I Reconciling Purchasing Card transactions and Purchasing Card Ledgers
- I Document Approvals – reviewing transactions details/ reconciling financials.
- I Excel skills are useful for using Argos – take this opportunity for training and practice to improve your skills. Pivot tables, etc.

# GENERAL QUESTIONS

Question	Answer
How do I request changes in accounts?	Contact General Accounting – form available
Where do you find your ORG?	Use the ARGOS Organization Crosswalk Query or FTVORGN
How do I determine the available budget?	FGIBAVL index & Org or budget to actuals using Index codes or use the ARGOS reports
What will replace FWRDOAR?	FGRODTA. A report has also been designed by the reporting committee and development is under way
Where do I find More Information:	Banner Resources Web Page: <a href="http://www.uidaho.edu/finance/controller/banner-resources">http://www.uidaho.edu/finance/controller/banner-resources</a>



# QUESTIONS?

CONTACT THE [dfa-chart-project@uidaho.edu](mailto:dfa-chart-project@uidaho.edu) EMAIL ADDRESS. THIS GOES TO THE TEAM AND THE APPROPRIATE PERSON WILL RESPOND.

OR CALL:	Linda Campos	885-6530
	Ron Town	885-2141
	Linda Keeney	885-5379
	Emily Blum	885-6105
	Derek Johnson	885-7100
	John Keatts	885-2134
	Trina Mahoney	885-4387

<http://www.uidaho.edu/finance/controller/banner-resources>