

FUN WITH FOAPALS



FOAPAL

FUND

ORGANIZATION

ACCOUNT

PROGRAM

ACTIVITY

LOCATION

FOAPAL

A **FUND** is an accounting entity, generally a source of money that flows to one or more Organizations.

FUNDS are a self-balancing set of accounts, with a six-character identifier and up to five hierarchal levels.

FOAPAL

Some UM FUND codes are:

General Operating Unrestricted)	311001	(Current
Fee Waivers	311008	(Current Unrestricted)
Chemistry Gifts	323014	(Restricted)
Forestry Sales & Service	335030	(Designated)
University Center	346101	(Auxiliary)

FUND “ROLLUP” HIERARCHY

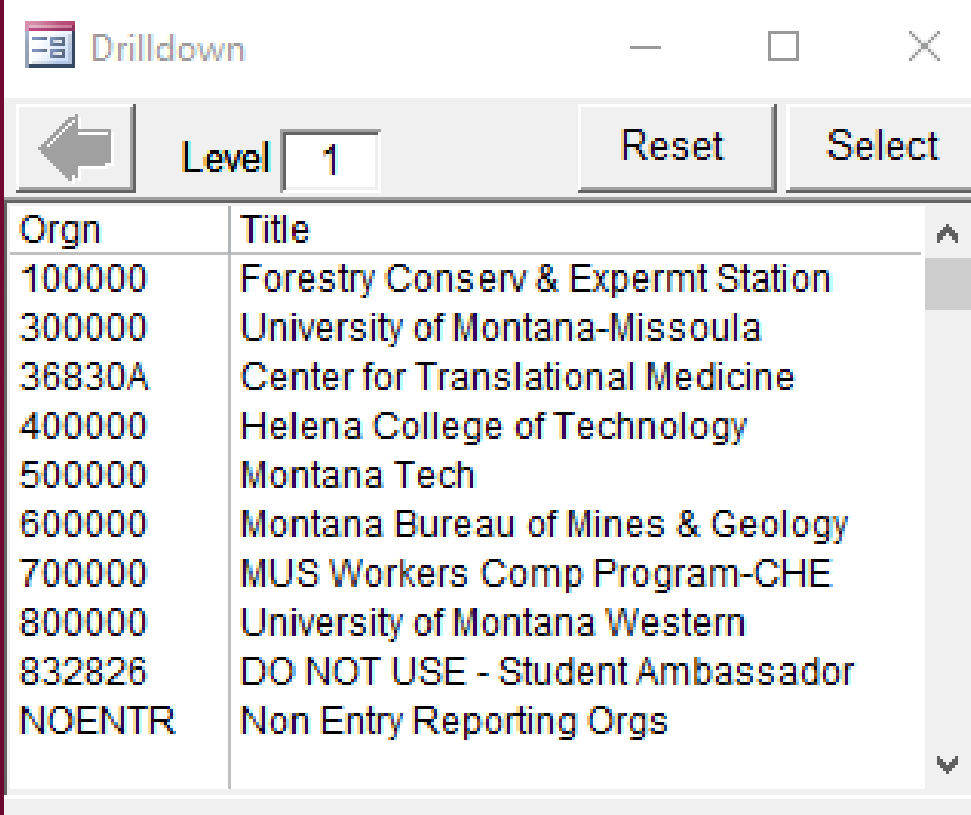
You can view the hierarchy of a FUND by using the FTIFNDH form in Banner.

FUND HIERARCHY QUERY		+	Insert	-	Delete	📄	Copy	🔍	Filter
Predecessor Fund	346000	Student Union							
			340000	Auxiliary - UMM					
			34000P	Auxiliary Pledged					
			346000	Student Union					
			346101	University Center					

F O A P A L

ORGANIZATIONS are UM departments, or other units of budgetary responsibility. Each has a six-character identifier and up to eight hierarchal levels.

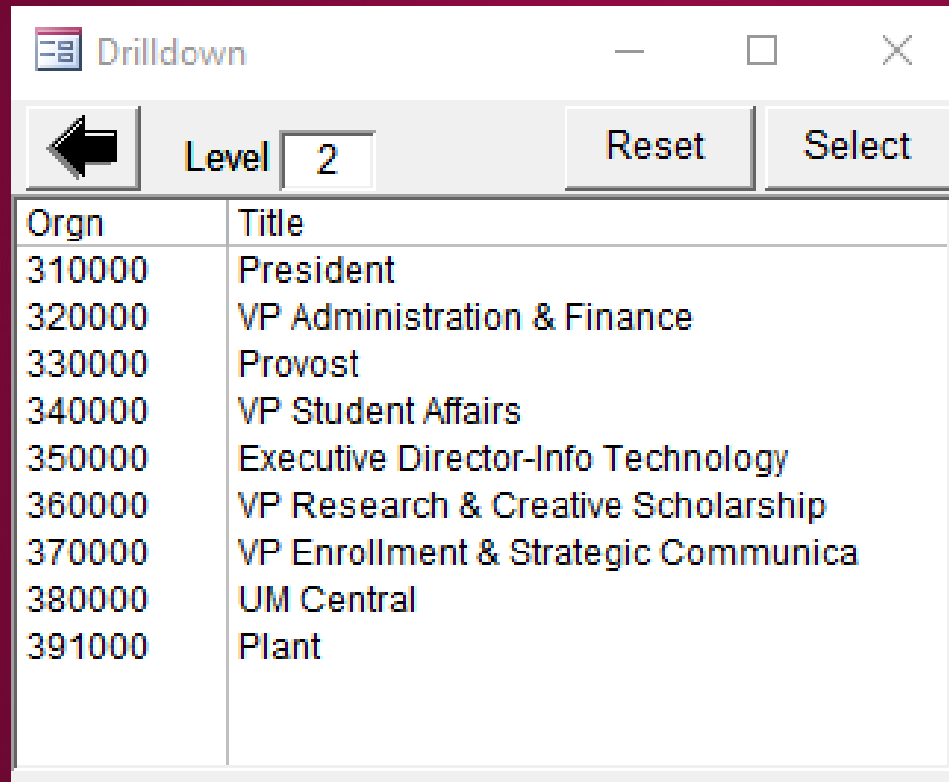
FOAPAL - "LEVEL 1 ORGS"



The screenshot shows a window titled "Drilldown" with a back arrow, a "Level" dropdown set to "1", and "Reset" and "Select" buttons. Below is a table with two columns: "Orgn" and "Title".

Orgn	Title
100000	Forestry Conserv & Expermt Station
300000	University of Montana-Missoula
36830A	Center for Translational Medicine
400000	Helena College of Technology
500000	Montana Tech
600000	Montana Bureau of Mines & Geology
700000	MUS Workers Comp Program-CHE
800000	University of Montana Western
832826	DO NOT USE - Student Ambassador
NOENTR	Non Entry Reporting Orgs

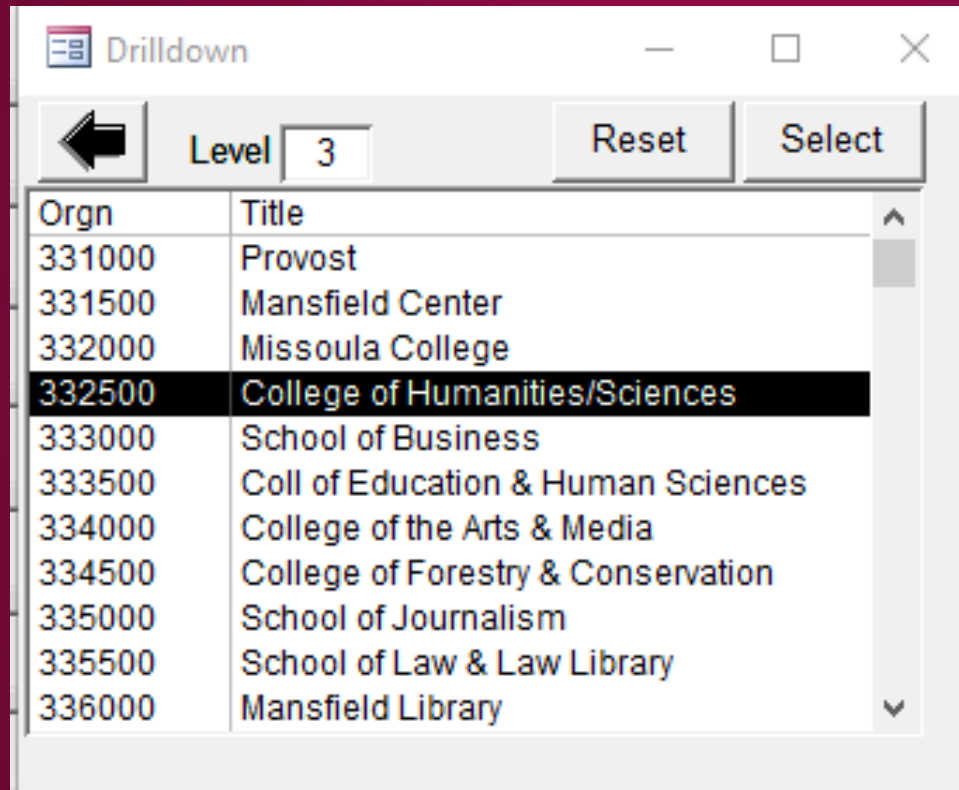
FOAPAL - "LEVEL 2 ORGS"



The screenshot shows a window titled "Drilldown" with a navigation bar at the top. The navigation bar includes a back arrow, a "Level" dropdown menu set to "2", a "Reset" button, and a "Select" button. Below the navigation bar is a table with two columns: "Orgn" and "Title". The table lists the following organizational units:

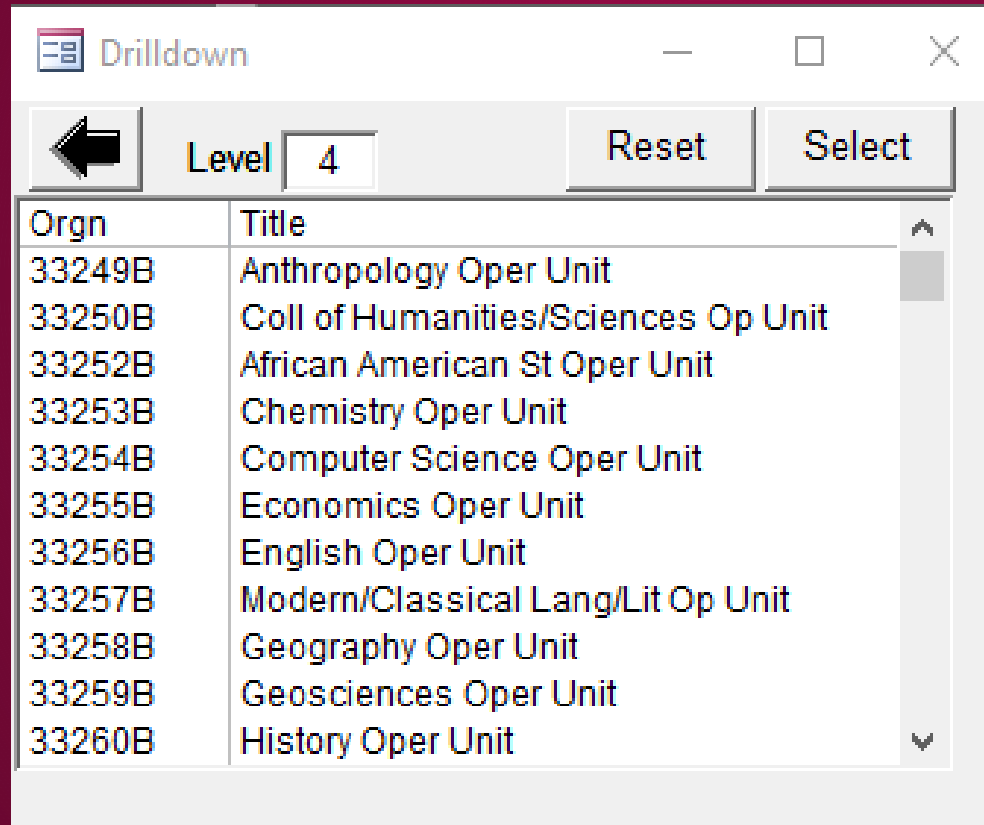
Orgn	Title
310000	President
320000	VP Administration & Finance
330000	Provost
340000	VP Student Affairs
350000	Executive Director-Info Technology
360000	VP Research & Creative Scholarship
370000	VP Enrollment & Strategic Communica
380000	UM Central
391000	Plant

FOAPAL - “LEVEL 3 ORGS”



Orgn	Title
331000	Provost
331500	Mansfield Center
332000	Missoula College
332500	College of Humanities/Sciences
333000	School of Business
333500	Coll of Education & Human Sciences
334000	College of the Arts & Media
334500	College of Forestry & Conservation
335000	School of Journalism
335500	School of Law & Law Library
336000	Mansfield Library

FOAPAL - “LEVEL 4 ORGS”

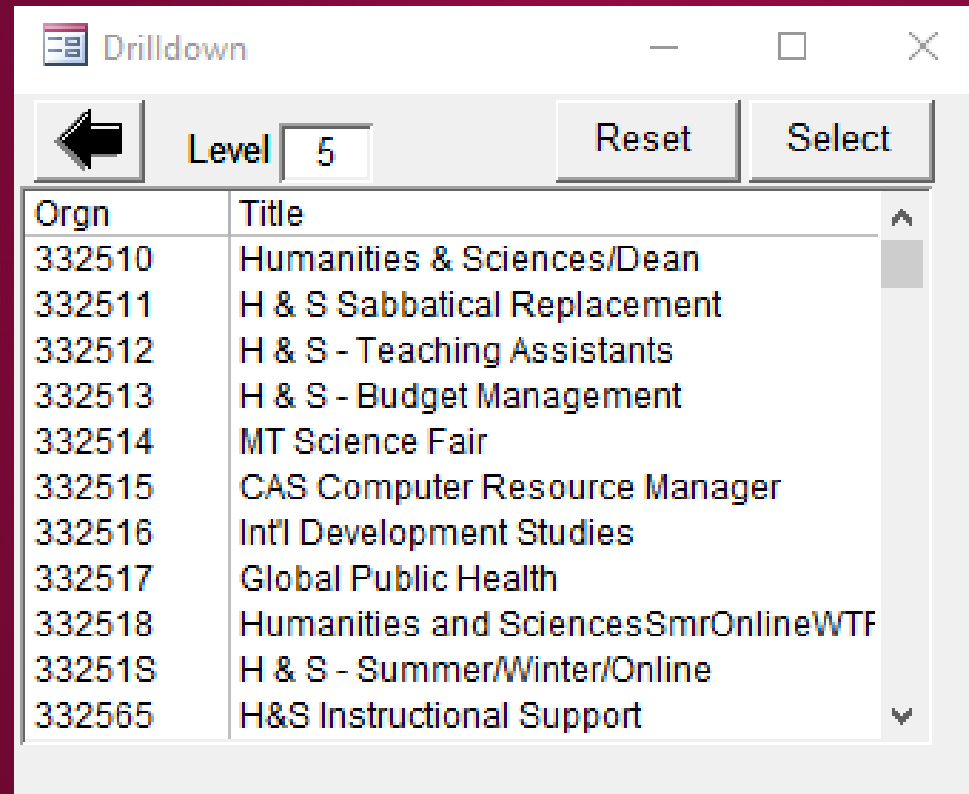


Drilldown

← Level 4 Reset Select

Orgn	Title
33249B	Anthropology Oper Unit
33250B	Coll of Humanities/Sciences Op Unit
33252B	African American St Oper Unit
33253B	Chemistry Oper Unit
33254B	Computer Science Oper Unit
33255B	Economics Oper Unit
33256B	English Oper Unit
33257B	Modern/Classical Lang/Lit Op Unit
33258B	Geography Oper Unit
33259B	Geosciences Oper Unit
33260B	History Oper Unit

FOAPAL - "LEVEL 5 ORGS"



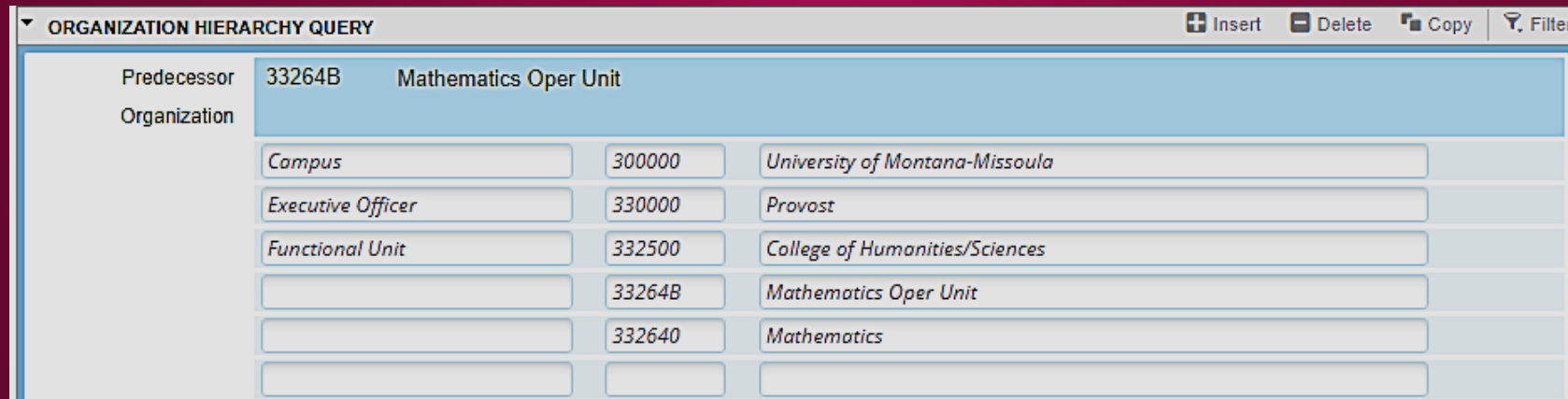
The screenshot shows a window titled "Drilldown" with a navigation bar containing a back arrow, a "Level" dropdown menu set to "5", a "Reset" button, and a "Select" button. Below the navigation bar is a table with two columns: "Orgn" and "Title". The table lists 13 organizations with their respective titles.

Orgn	Title
332510	Humanities & Sciences/Dean
332511	H & S Sabbatical Replacement
332512	H & S - Teaching Assistants
332513	H & S - Budget Management
332514	MT Science Fair
332515	CAS Computer Resource Manager
332516	Int'l Development Studies
332517	Global Public Health
332518	Humanities and SciencesSmrOnlineWTF
33251S	H & S - Summer/Winter/Online
332565	H&S Instructional Support

ORGANIZATION “ROLLUP” HIERARCHY

Each ORGANIZATION is part of the higher-level Organization that houses it, and contains the Organizations below it. The accounting for each Organization in this hierarchy “rolls up” into the Organizations above it.

You can view the hierarchy of a ORGANIZATION by using the **FTIORGH** form in Banner.



ORGANIZATION HIERARCHY QUERY			Insert	Delete	Copy	Filter
Predecessor	33264B	Mathematics Oper Unit				
Organization						
	Campus	300000	University of Montana-Missoula			
	Executive Officer	330000	Provost			
	Functional Unit	332500	College of Humanities/Sciences			
		33264B	Mathematics Oper Unit			
		332640	Mathematics			

FOAPAL

ACCOUNTS are objects of revenue and expense (Operating accounts) or balance sheet accounts. They can contain assets, liabilities, transfers, etc.

ACCOUNT codes are four to six digits long.

FOAPAL

The 1st position of an Account Code represents the type of account. The number structure is as follows:

Balance Sheets Accounts:

1=Assets	4 digits	1XXX
2=Liabilities	4 digits	2XXX
4=Fund Balance	4 digits	4XXX

Examples:

Accounts Receivables	1200 (Asset)
Prepaid Expense	1905 (Asset)
Vouchers Payable	2107 (Liability)
Deferred Revenue	2505 (Liability)
Fund Balance – General	4101 (Fund Balance)



FOAPAL ACCOUNT TYPES

50 Revenue

60 Personal Services

61-63 Labor

64 Benefits

70 Operating & Capital

71 Other Services

72 Supplies

73 Communication

74 Travel

75 Rent

76 Utilities

77 Repairs & Maintenance

78 Other Expenses

79 Goods Purchased for Resale

7D Capital Equipment

7H Capital Building

7K Debt Service

80 Transfers

87 Mandatory Transfers

88 Non-Mandatory Transfers

FOAPAL

A PROGRAM CODE is used to classify expenses according to the purpose for which they are incurred.

PROGRAM CODES tell why an expense was incurred, as opposed to telling what was purchased (as an account code would do).

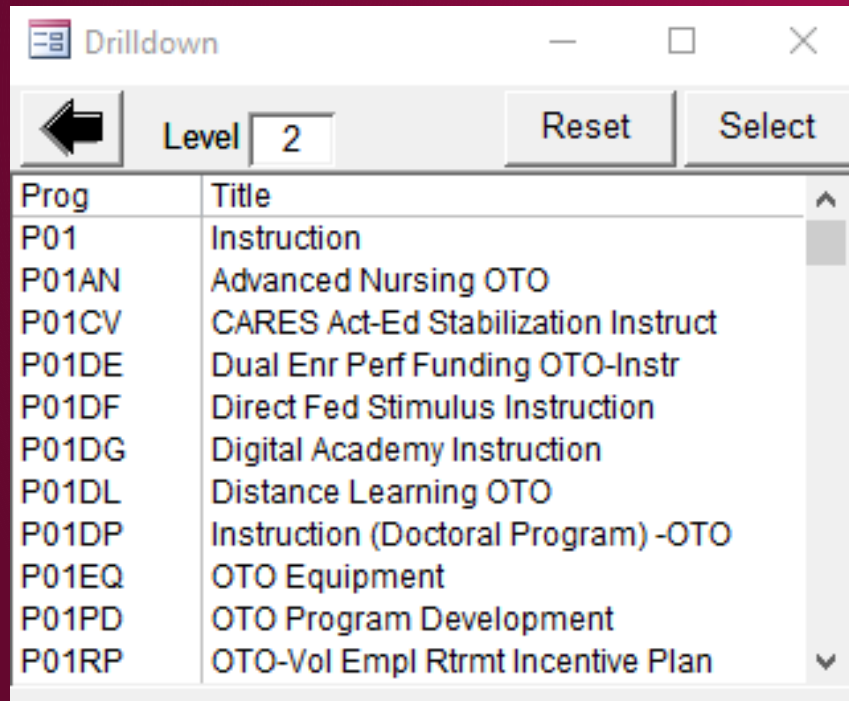
FOAPAL

PROGRAM CODES

- 01 INSTRUCTION
- 02 ORGANIZED RESEARCH
- 03 PUBLIC SERVICE
- 04 ACADEMIC SUPPORT
- 05 STUDENT SERVICES
- 06 INSTITUTIONAL SUPPORT
- 07 OPERATION & MAINTENANCE OF PLANT
- 08 SCHOLARSHIPS & FELLOWSHIPS

FOAPAL

PROGRAM CODES include levels to further classify why the expense was incurred. Level 2 examples are below:



The screenshot shows a window titled "Drilldown" with a navigation bar at the top. The navigation bar includes a left arrow button, a "Level" dropdown menu set to "2", a "Reset" button, and a "Select" button. Below the navigation bar is a table with two columns: "Prog" and "Title". The table lists various program codes and their corresponding titles.

Prog	Title
P01	Instruction
P01AN	Advanced Nursing OTO
P01CV	CARES Act-Ed Stabilization Instruct
P01DE	Dual Enr Perf Funding OTO-Instr
P01DF	Direct Fed Stimulus Instruction
P01DG	Digital Academy Instruction
P01DL	Distance Learning OTO
P01DP	Instruction (Doctoral Program) -OTO
P01EQ	OTO Equipment
P01PD	OTO Program Development
P01RP	OTO-Vol Empl Rtrmt Incentive Plan

FOAPAL

An ACTIVITY CODE is used to track specific activities. An entry in the activity field is not required.

ACTIVITY CODES ACTV1 – ACTV40 are globally defined and are available for use by any department on campus.

FOAPAL

Some activity codes are used by the entire University and usually contain 6 characters – a combination of numbers and letters.

Activity		COVI19	COVID-19 Expenses
----------	--	--------	-------------------

Other activity codes are used to identify a person for SPABA returns. Look up activity codes using FTMACTV.

Chart of Accounts *	Active Status *	Activity *	Activity Title *
C	<input checked="" type="checkbox"/>	EVANJA	Evans, Jay

FOAPAL

A **LOCATION CODE** is used to indicate the physical location of fixed assets valued at \$5,000 or more.

3AC125 = Adams Center 125

3BC000 = Bitterroot College Program of UM

3BHPRE = Brantley Hall PRES

INDEXES VS INDICES

INDEXES and **INDICES** are both accepted and widely used plurals of the noun index. Both appear throughout the English-speaking world, but **INDICES** prevails in varieties of English from outside North America, while **INDEXES** is more common in American and Canadian English. Meanwhile, **INDICES** is generally preferred in mathematical, financial, and technical contexts, while indexes is relatively common in general usage.

Neither form is wrong. Both have been in English many centuries (and though **INDEXES** is now most common in American English, it predates the United States by centuries). It's true that **INDICES** is the plural of index in Latin, but index is an English word when English speakers use it—and it is a longstanding one at that—so we can pluralize it according to the conventions of English.

CHARACTERISTICS OF INDEX CODES

Each index code must have a

UNIQUE

FUND, ORG, *or* PROGRAM CODE

General Fund Index Codes

6 Characters – XXXXXX

(4 alpha, 2 digits)

Position 1 – CAMPUS AFFILIATION



Position 2 & 3 – Department Abbreviation



AF = ADMINISTRATION
AND FINANCE

FA = FINE ARTS

IT = INFORMATION
TECHNOLOGY

BZ = BUSINESS
SERVICES

Position 4 – NACUBO Program Code



Instruction

Research

Public Service

Academic Support

Student Services

Waivers & Scholarships

Institutional Support

Operations & Maintenance

Position 5 & 6 – Sequential Numbers



Sequential Numbers

Example: MAFT03

M

Missoula

AF

Admin & Finance

I

Institutional Support

03

Sequential Number

Characteristics of Other Index Codes

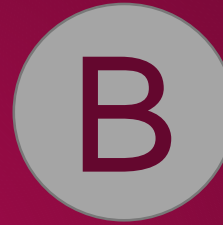
Non-State/Non-Grant Index Codes

Auxiliary, Designated, Plant, Etc.

6 Characters – XXXXXX

(3 alpha, 3 digits)

Position 1 – CAMPUS AFFILIATION



Position 2 & 3 – Department Abbreviation



AF = ADMINISTRATION
AND FINANCE

FA = FINE ARTS

IT = INFORMATION
TECHNOLOGY

BZ = BUSINESS
SERVICES

Position 4 through 6 –
Sequential Numbers



Sequential Numbers

Example: MIT003

M IT
Missoula Information Technology

003
Sequential Number

Characteristics of GRANT Index Codes

Position 1 = Campus

Position 2 = Fund

Grant Number → Fund Number → Index Code (unless multi-funds)

Numbers correspond to funding sources

Position 1 – CAMPUS AFFILIATION



Position 2 through 6 –
Sequential Numbers



Sequential Numbers

Example: M65036

M
Missoula

65036
Sequential Number

Organization of GRANT Funds

Federal

324000-324299
364000-364599
361000-361599
324300-324799
364600-365399
361600-361899
324800-324899
361900-361999
324900-325199
365400-365899
362000-362499
325200-325299
325400-325449
325500-325699
365900-366399
325700-325799
325800-326199
326500-369999

Federal SubGrants

327000-327999
366700-366999
367000-367999
362500-363299

Local

328800-328999
368800-368999

Transfers

329900-329999
369900-369999

Internal

325330-325399
325540-325499

State

328000-328799
368800-368799

Private

329000-329899
369000-369899
363300-363999

THE END

For More Information, Please visit the Budget,
Planning and Analysis website: <https://www.umt.edu/budget>