



EKU Banner Finance

What is a FOAPAL?

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Fund
Organization
Account
Program
Activity
Location



FOAPAL-Fund Code

Education & General

11XXXX Unrestricted-Dept Budgets

14XXXX Temporary-Events

Grants & Contracts

2XXXXX Restricted

Auxiliaries

3XXXXX Self-Supporting

Example: Student Housing

Agency

SXXXXX, GXXXXX, NXXXXX

Student and Greek Funds

Plant

9XXXXX

Construction and Maintenance



FOAPAL-Fund Code (6 digits)

E & G

Examples of E&G Fund Codes

- 110000 Education & General
- 110006 Class Fees

NOTE: The Fund Code will default based on the Org Code.



FOAPAL-Organization Code

Org Codes are six-digit codes unique to each budget. Most purchasing systems and query tools are driven by the Org code.

Examples:

Department Budget: 110000 – 210600

Class Fees Budget: 110006 – 210602



FOAPAL-Account Code

Account codes are six-digit codes based on the type of revenue or expense.

- 5% Revenues (deposits)
- 6% Personnel Expenditures (labor)
- 7% Operating Expenditures (M&O)

% = includes any character/wildcard query

Examples:

110006-210602-512000

Class Fees Revenue

110000-211800-750010

In-state Travel Expense



Maintenance & Operating (M&O) Budgets

- Operating budgets are generally loaded in account 700000 as a pooled budget.
- Contact Budgeting if you would like to budget at the account line level.
- Base budgets are loaded on July 1 of the current fiscal year according to department spending plans.



FOAPAL-Program Code

Program Codes are for reporting purposes only based on the function of the Org Code.

- 1X Instruction
- 2X Research
- 3X Public Service
- 4X Academic Support
- 5X Student Services
- etc.

Example: 110000-211800-750010-11 (Academic Instruction)

Note: The Program Code will default based on the Org Code.



FOAPAL-Activity & Location

Activity Code:

- Optional six-digit code to track special events, programs, etc. at a very detailed level.
- Contact Budgeting to see how activity codes may help you.

Location Code: Only used by a small number of budgets usually in the plant fund. Do not use.

FOAPAL Sample

Fund	Org	Account	Prog	Activity*
345000	- 616077	- 710800	- 93	- CTR501

** optional*

FOAPAL Tips

- ✓ Be mindful to allocate Jaggaer purchases to the correct Org Code(s). The Account Code will be assigned automatically in Jaggaer.
- ✓ Allocate Procard transactions to the correct Org and Account Code(s).
- ✓ Are you tracking expenses with an Activity Code? If so, be sure to add the Activity Code in Jaggaer and the Procard system.
- ✓ Please do not change the Fund or Program Codes. These codes will auto-populate based on the Org Code.

Questions?

LaDonna King, Budget Analyst
Jennifer Wait, Sr. Budget Analyst
budgeting@eku.edu

