



# 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

**E & G****Examples of E&G Fund Codes**

- **110000 Education & General**
- **110006 Class Fees**
- **110007 Faculty PD Funds**
- **110100 Non-Base Funds**

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



**Org Codes** are six-digit codes unique to each budget.

*Examples:*

*Department Budget: 110000 – 210600*

*Class Fees Budget: 110006 – 210602*

*Faculty PD Budget: 110007 – 210608*



# FOAPAL-Account Code

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

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

*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.

# **EKU** 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.



**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	Acct	Prog	Activity*
345000	– 616077	– 710800	– 93	- CTR501

*\* optional*

# FOAPAL Tips

- ✓ Be mindful to allocate Jaggaer purchases to the correct Org Code. The Account Code will be assigned automatically in Jaggaer.
- ✓ Allocate Procard transactions to the correct Org and Account Codes.
- ✓ 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?

Jennifer Wait, Sr. Budget Analyst  
[budgeting@eku.edu](mailto:budgeting@eku.edu)

