

University of Alaska Southeast
Banner Finance

Accounting Structure

The key to Banner information storage and retrieval is the basic account code structure (chart of accounts). The Banner account number consists of four separate segments:

Fund Code

Fund code is a six-character code identifying a particular fund that maybe associated with a campus, grant, contract or project.

Fund Types:

Unrestricted (Fund 10XXXX)

General unrestricted funds are current funds available for use within the current fiscal year. The ability to expend these funds is contingent upon the availability of budget authority, as approved by the legislature and recorded in the university's accounts. The use of these funds is subject to all University regulations and procedures

Match (Fund 14XXXX) (Relative to Grant/Restricted Funds)

What the University has committed to expend in support of a specific grant. These funds come from state appropriation from the unit that owns the grant. These funds do carry a fund balance, and must be balanced at each fiscal year end.

Auxiliary Fund (Fund 19XXXX)

Self support units, such as the Bookstore, Housing, Food Service and the Student Activity Center. These funds carry a fund balance. All revenue in these funds are in the 97XX account code group.

Restricted Fund (Fund 2XXXXX)

From an outside agency for specific purpose or projects – all restricted grant awards are in this fund group.

Designated Fund (Fund 18XXXX)

Foundation funds granted by the President's office treated as restricted funds which have internal restrictions.

Organization Code

The low level and most commonly used organization code is a six-character code identifying an administrative unit and management reporting level. For all of UAS the first designation is a 7. This identifies the unit and program. Each org has one specific program code.

Account Code

Account Codes identify the general ledger accounts for balance sheet, revenue, or expense items. Updates to the Account Code Manual (included in your notebook) can be found on the UA Controller's Website at:

<http://www.alaska.edu/controller/accounting-manual/>

Program Code

Program codes are also known as NCHEMS (National Center for Higher Education Management Systems) categories. The first three digits identify the MAU, budget allocation, and budget NCHEM. The fourth digit identifies the department or subcategory. The fifth and sixth characters are used to categorize activity for financial statement/IPEDS classification, Institutional research, and F & A calculations.

Example:

105010 76120 4010 6163GA

Account Review

Managing budget and expenditures in organizational codes and funds can be a difficult task. However, reviewing your accounts is extremely important for managing budget, revenue and expenditures. Individuals given this responsibility must understand how the system works for budget, expenditures, and commitments. There are several reports available on the web DSD Q Menu or banner finance. The easiest reports to run and manipulate are the DSD reports. The information comes from tables fed by banner finance team at SW, most are updated twice a week. Most reports can be directly exported into Microsoft excel. The web site is:

https://qmenu.alaska.edu/dsd_rpts/owa/www_qmenu.qmenu

Request is granted via the same process as banner permissions.

Reviewing Online

FGIBDST

There are several Banner forms that are helpful for reviewing. Organizational Budget Status Form provides information on budget, year-to-date expenditures, revenue, and commitments by account code for a specific organization code and/or fund. Users can drill down to line item detail for each account code. The user can drill further down to the actual document to view greater detail.

FGITRND

The Detail Transaction Activity Form provides line item detail of transactions by account code for a particular organization code and/or fund.

FGIDOCR

Document Retrieval Form allows users to review journal entries on line.

FGIBAVL

The Banner system does its checking for budget availability on the Budget Available Balance table. If available budget is in question, this form should be referenced prior to encumbering funds.

FGIBSUM

The Budget Summary shows budget, revenue, and expenditure information summarized by Total Revenue, Labor, Other Expenditures, and Transfers. The detailed information is acquired from FGIBDST. Using the menu options, users are able to navigate to FGIBDST to access the additional detail by line item.