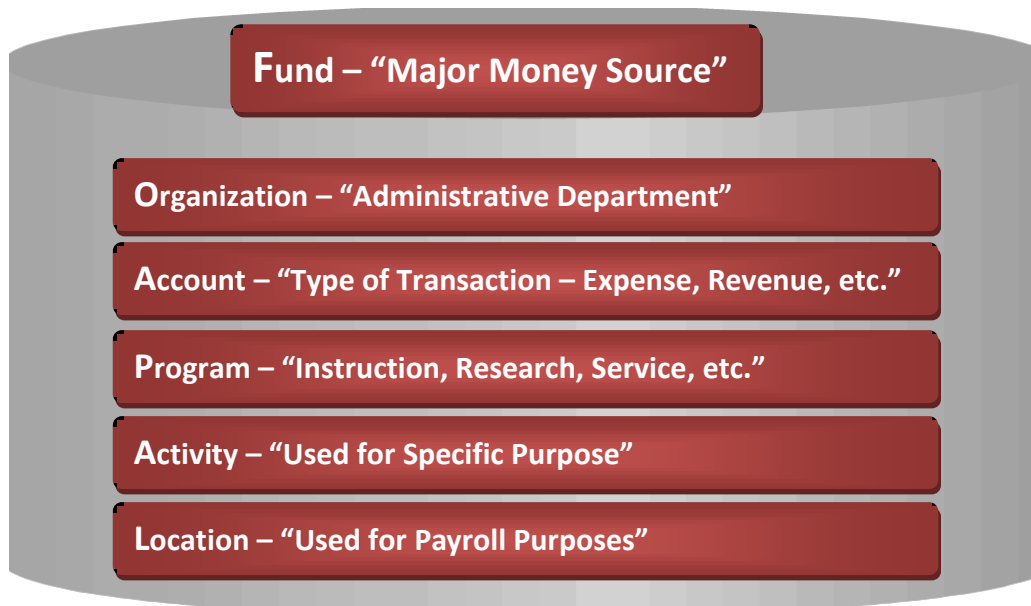


MSU FUND ACCOUNTING FOAPAL

Mississippi State University is a land grant institution which receives funding from Federal Appropriations, State Appropriations, Tuition and Fees, Auxiliary Operations, and Sponsored Research. It includes 11 separately budgeted units which are:

- ❖ Mississippi State University (MSU)
- ❖ Off Campus Locations (Meridian, Vicksburg, and Video Media)
- ❖ College of Veterinary Medicine (CVM)
- ❖ Stennis Institute of Government (SI)
- ❖ MS Alcohol Safety Education Program (MASEP)
- ❖ Water Resources Research Institute (WRII)
- ❖ Mississippi Agricultural and Forestry Experiment Station (MAFES)
- ❖ Forestry and Wildlife Research Center (FWRC)
- ❖ Mississippi State University Extension Service (MSU-ES)
- ❖ Center for Advanced Vehicular Systems (CAVS)
- ❖ Mississippi State Chemical Lab (MSCL)

Each unit posts transactions in Banner using Fund, Org, Account, Program, Activity, and Location codes. This accounting string is also referred to as a FOAPAL. To post a transaction in Banner a FOAPAL is required.



Fund Types and Descriptions

*Mississippi State University
Fund list of 2 digit prefixes*

Unrestricted General Funds, also referred to as E&G Funds or Educational and General, account for the transactions related to the University's state-appropriated budget as approved by the Mississippi State Legislature and the Board of Trustees of MS Institutions of Higher Learning (IHL).

10----On-Campus E&G
11----College of Veterinary Medicine E&G
12----Off-Campus E&G
13----Stennis Institute of Government E&G
14----MS Alcohol Safety Education Program E&G
15----Water Resources Research Institute E&G
16----MS Agricultural and Forestry Experiment Station
17----Forestry and Wildlife Research Center E&G
18----MSU Extension Service E&G
19----Center for Advanced Vehicular Systems
90----Mississippi State Chemical Lab

Auxiliary Funds account for the transactions of substantially self-supporting activities that primarily provide services for students, faculty and staff. For example: Student Housing, Student Health Center, and Athletics

20----MSU Auxiliary
23----MSU-Extension Service Auxiliary
24----Service Centers

Designated funds are primarily used to account for transactions related to other unrestricted activities which are administratively designated to a purpose or department.

25----On and Off Campus Designated
26----MS Agricultural and Forestry Experiment Station Designated
27----Forestry and Wildlife Research Center Designated
28----MSU Extension Service Designated
29----College of Veterinary Medicine Designated

Restricted Funds are used to account for activities that are restricted by donors or other outside agencies as to the specific purpose for which they can be used. For example: Contracts & Grants associated with Sponsored Research

30----On-Campus Restricted
31----College of Veterinary Medicine Restricted
32----MS Agricultural and Forestry Experiment Station Restricted
33----Forestry and Wildlife Research Center Restricted
34----MSU Extension Service Restricted
36----On-Campus Restricted - Continued

Endowment Funds are subject to restrictions of donor gift requirements specifying that the principal be invested in perpetuity and that only the interest income be utilized for specific purposes.

50----MSU Endowment funds
51----MSU Quasi Endowment funds

Plant funds are used to account for the transactions relating to investment in university properties. (Some examples are Unexpended Plant, Renewals and Replacement, and Retirement and Indebtedness.)

- 60----MSU Unexpended Plant
- 61----MSU Renewals and Replacement Plant
- 62----MSU Retirement of Indebtedness Plant
- 63----MSU Net Investment in Plant
- 64----MAFES Unexpended Plant
- 65----MSU-Extension Service Unexpended Plant
- 66----MAFES/FWRC Net Investment in Plant
- 67----FWRC Unexpended Plant
- 69----MSU-Extension Service Net Investment in Plant

Cost share is any cost on a sponsored project that is not paid by the sponsor. Cost share can be mandatory (required by the sponsor) or voluntary. The terms "cost share," "match," and "in-kind" are often used interchangeably. MSU defines cost share/match as any expenditure borne by the University including in-kind costs borne by an external organization.

- 80----Cost Share On Campus
- 81----Cost Share College of Veterinary Medicine
- 82----Cost Share MS Agricultural and Forestry Experiment Station
- 83----Cost Share Forestry and Wildlife Research Center
- 84----Cost Share MSU Extension Service
- 86---- Cost Share On Campus - Continued

A complete list of the two digit funds can be viewed @ <http://www.controller.msstate.edu/docs/FundTbl.pdf>

For a complete listing of six digit fund codes, go to the direct access field in Banner and type FTVFUND.

Organization Codes

The first two digits of the organization code identify the academic or administrative department.
Examples are:

*Mississippi State University
Organization list of 2 digit prefixes*

College of Agriculture	01
College of Architecture	02
College of Arts and Sciences	03
College of Business and Industry	04
College of Education	05
College of Engineering	06
College of Wildlife and Fisheries	08
Graduate School	09
College of Veterinary Medicine	18
Research Centers	19
General Academic	30
Off Campus Branches	31
Mitchell Library	32
Computing Center	33
Student Services	41
Executive Management	44
Fiscal Operations/Administrative	45
Logistical Services	47
Student Housing	52
Student Health	56
Faculty/Staff Housing	60
Telecomm/Mail Services	70
Athletics	89

A complete listing of six digit Organization codes can be viewed by typing FTVORGN in the direct access field in Banner.

Account Codes

Account Codes are used to identify the type of transactions being posted, e.g. revenue, cash, or expenditure.

*Mississippi State University
Account list of 2 digit prefixes*

Cash	11
Imprest Cash	12
Investment	13
Accounts Receivable	14
Notes Receivable	15
Inventory	16
Deferred Charges	17
Due from Other Funds	18
Land/Buildings/Vehicles	19
Accounts Payable	21
Notes Payable	22
Bonds Payable	23
Deferred Income	24
Due to Other Funds	25
Reserve	26
Fund Balance	27
Revenues	35
Expenses	40

A complete list of six digit account codes can be viewed by typing FTVACCT in the direct access field in Banner.

Program Codes

Program Codes help identify the function of the transaction.

*Mississippi State University
Program list of 2 digit prefixes*

General Academic / Instructional	01
Research	02
Public Service / Outreach	03
Library/Administrative	04
Student Services	05
Executive Management	06
Physical Plant Operation	07
Scholarships/Grants/Waivers	08
Auxiliary Services	11
MSCL	14
Loans	15
Endowment	16
Bldg Commission/Renewals/Replacement	17
Agency	18

A complete list of six digit Program Codes can be viewed by typing FTVPROG in the direct access field in Banner.

Activity Codes

Activity Codes are used by several departments for very specialized reasons. Agriculture, Athletics, and CVM are a few examples. Activity Codes are **not** required by all departments. For guidelines and establishment of Activity Codes for the Agricultural Units contact MAFES Administration. For guidelines and establishment of all other Activity Codes contact the Records and Reporting division of the Controller's Office.

A complete list of six digit Activity Codes can be viewed by typing FTVACTV in the direct access field in Banner.

Location Codes

Location Codes are used for position numbers associated with budgets and payroll. Each employee will have a six digit position number that begins with 00. When entering the location code in Banner you should enter P0 (zero) and the last 4 digits of the position number. For example, if an employee's position number is 001234, when entering in Banner, you will enter P01234. New numbers are assigned by the Budget division of the Controller's Office.

Examples of Posting Transactions in Banner

❖ FOAPAL = 100000-450200-405211-062000

Fund = 100000

Organization = 450200

Account = 405211

Program = 062000

Looking at the account, we can see this is an expenditure transaction (first two digits of the account = 40). The six digit account code (405211) relates to Mail Service charges. The expenditure was processed from the MSU E&G fund, or “10 fund”, and is associated with Fiscal Operations (Program = 062000) in the Controller’s Office (Organization = 450200).

❖ FOAPAL = 261112-010209-357709-027000-910209

Fund = 261112

Organization = 010209

Account = 357709

Program = 027000

Activity = 910209

We can see this is a revenue transaction (first two digits of the account = 35). The six digit account code (357709) relates to Sales – Dairy Manufacturing Revenue. The revenue is recorded in the MAFES designated fund, or “26 fund”, and is associated with Agricultural Research (Program = 027000) in the MAFES Sales Store (Organization = 010209). The Activity 910209 more specifically associates the transaction with the Sales Store.

❖ FOAPAL = 160000-010100-401000-027000-900100-P01111

Fund = 160000

Organization = 010100

Account = 401000

Program = 027000

Activity = 900100

Location = P01111

We can see this is a salary transaction (location code/position number is used). The six digit location code (P01111) relates to an employee’s payroll. The fund is associated with a MAFES E&G fund, or “16 fund”, and is associated with Agricultural Research (Program = 027000) in a MAFES department (Organization = 010100). The Activity 900100 more specifically associates the transaction with Administrative purposes.