

INTRODUCTION TO BANNER AND FINANCE II PARTICIPANT GUIDE



URBANA-CHAMPAIGN

CHICAGO

SPRINGFIELD



Acknowledgements

Portions of this manual are based on Ellucian Banner System, Release 9.3.0.1.

Copyright

Copyright © 2019 University of Illinois System– Office of Business and Financial Services. All rights reserved. No part of this publication may be reproduced or used in any form or by any means—graphic, electronic or mechanical, including photocopying, recording, taping or in information storage and retrieval systems—without written permission of University of Illinois System – OBFS.

This documentation has been created specifically for the use of the Ellucian Banner System as it has been implemented at the University of Illinois System and for no other purpose.

Trademarks

Banner® is a trademark of Ellucian Company L.P. or its affiliates and is registered in the U.S and other countries.

Prerequisites

The following are prerequisites for this course:

- Introduction to Banner and Finance I

Course Information

Course ID:	Introduction to Banner and Finance II
Revision Date:	August 23, 2019
Version:	R9.3, V1.2

TABLE OF CONTENTS

Course Overview.....	3
Course Objectives	3
Lesson 1: Banner and Finance Review.....	4
1.1: Reviewing Banner Finance.....	4
1.2: Reviewing the Banner Finance Modules	5
1.3: Reviewing the Ledgers	6
1.4: Interacting with Banner via Other Systems.....	7
1.5: Finding Resources Online	7
Support and Resources.....	9
Lesson Summary.....	9
Lesson Review	9
Lesson 2: Navigating Banner.....	10
2.1: Opening Pages.....	10
2.2: Navigating Within Pages.....	12
2.3: Searching for Information in a Page	14
2.4: Searching for Pages	17
Support and Resources.....	18
Lesson Summary.....	18
Lesson Review	19
Lesson 3: The C-FOAPAL Accounting String	20
3.1: Reviewing the C-FOAPAL Segments	20
3.2: Chart.....	21
3.3: Fund	22
3.4: Organization	24
3.5: Account.....	27
3.6: Program.....	28
3.7: Activity	30
3.8: Location	31
3.9: Requesting New C-FOAPAL Codes	32
3.10: Misclassified FOAPALS	32
Support and Resources.....	33
Lesson Summary.....	33
Lesson Review	34
Lesson 4: Operating Ledger and General Ledger.....	35
4.1: What is the Operating Ledger?.....	35
4.2: What is the Grant Ledger?.....	35
4.3: What is the General Ledger?.....	35
4.4: Comparing Ledgers	36
4.5: Ledger Reports.....	36
4.6: Searching for Ledger Information in Banner	39

Introduction to Banner and Finance II

Support and Resources	44
Lesson Summary	44
Lesson Review	44
Course Summary	46
Course Objectives	46
Answer Key	47
Glossary.....	49
Appendix A: OBFS Resources.....	51
OBFS Training Center	51
OBFS News Center	51
Related Courses.....	51
Appendix B: Support and Resources Summary	52
Appendix C: Field Definitions	54
Appendix D: NACUBO Functions and Program Codes	62

Course Overview

This course is a continuation of the web-based course [Introduction to Banner and Finance I](#). The goals of this course are to expand your Banner and finance knowledge, and to practice using Banner.

In this course, you'll learn more about the C-FOAPAL string. You'll discover how to navigate Banner and search for financial information. You'll also learn about finance topics like fund accounting, the Operating Ledger, and the General Ledger.

After you've taken this course, you'll be ready to take many of the other training courses offered by the Office of Business and Financial Services (OBFS).

Course Objectives

At the end of this session, you will be able to:

- Find appropriate resources on the OBFS website.
- Navigate Banner.
- Search for information in Banner.
- Explain the structure of the C-FOAPAL accounting string.
- Describe fund accounting and funding sources.
- Explain the difference between the Operating Ledger and the General Ledger.

Lesson 1: Banner and Finance Review

In this lesson, you'll review information about Banner and Banner Finance. You'll also review the Banner Finance modules, as well as the five ledgers that make up the General Ledger module. Finally, you'll review how other systems, like iBuy, work with Banner.

1.1: Reviewing Banner Finance

As you learned in [Introduction to Banner and Finance I](#), Banner is a software system used to keep track of information, like financial transactions and student data, for the University of Illinois System.

Banner has three sub-systems:

- **Finance** – tracks, maintains, and processes financial data for comprehensive financial management. This includes purchases, reimbursements, grant administration, fixed asset tracking, and more.
- **Student** – manages student data, such as admissions, course enrollment, financial aid, and grades.
- **Human Resources** – manages Human Resources and Payroll processes, such as employees' appointment status, when employees are paid, and the deductions taken from employees' paychecks.

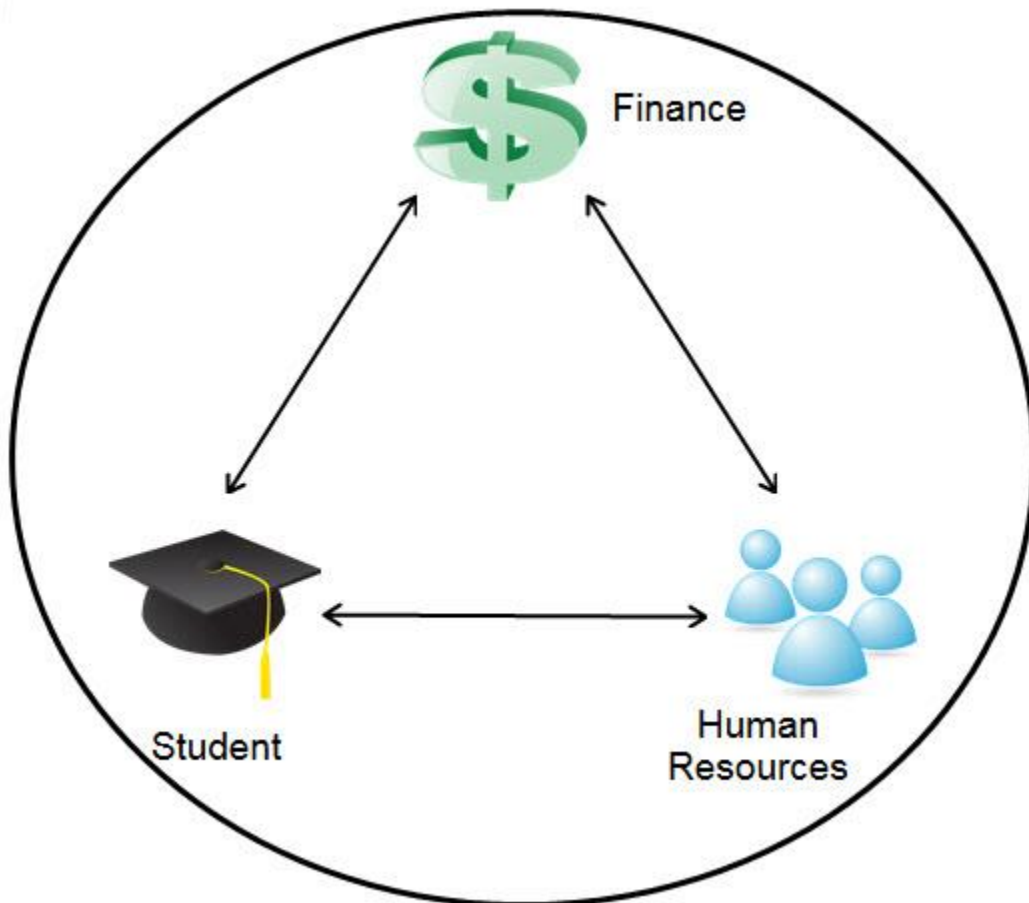


Figure 1.1: Relationships of Banner Sub-Systems

Introduction to Banner and Finance II

These three sub-systems work together so that information entered in one sub-system is available in the others. For example, payroll data from the Human Resources sub-system is available in the Finance sub-system. Financial aid data entered into the Student sub-system is available in related Banner pages in the Finance sub-system.

Banner Finance holds records of all financial transactions for the University of Illinois System. Employees across the U of I System use Banner Finance to enter financial transactions and look up financial data.

1.2: Reviewing the Banner Finance Modules

Banner Finance is made up of seven interrelated modules, listed below.

Module Name	Description
General Ledger	The core module of the Banner Finance system. It maintains a summary of all transactions that are entered via the other six Finance modules. For example, a payment to a vendor that is recorded in the Accounts Payable module is reflected in the unit's current fund balance.
Accounts Payable	The amounts that the U of I System owes to suppliers or vendors. The Accounts Payable module records the liabilities of invoices due and then releases the liabilities after payments have occurred. It also records the processing and payments of invoices from vendors.
Accounts Receivable	The amounts owed to the U of I System by students or customers. The Accounts Receivable module combines General Accounts Receivable (GAR) and Student Accounts Receivable (SAR). It handles charge and payment information for a range of customers for whom the system provides goods and services.
Budget	Made up of two parts: Budget Development and Budget Maintenance. <ul style="list-style-type: none">• Budget Development is the annual process of preparing, reviewing, editing, and posting fiscal year budgets to the Operating Ledger.• Budget Maintenance is the regular act of entering, correcting, and reconciling budget data. The university-specific budget offices have centralized operations so that most budget-related adjustments are entered by the appropriate university-specific budget offices.
Fixed Asset	Helps the U of I System maintain records of its fixed and moveable assets. The Fixed Asset module is closely integrated with the Accounts Payable and Purchasing modules. Therefore, the accuracy of data in the Fixed Asset module relies heavily on data entered when an item is purchased, received, and paid. The Fixed Asset module enables the U of I System to assign physical property tag numbers to its assets.
Grants and Contracts	This module is also known as the Research Accounting module in Banner. It allows you to track a grant from the time it's awarded through the end of the disbursement process and closing. In addition, the Grants and Contracts module tracks other Funds that are set up on an inception-to-date basis (such as plant Funds).
Purchasing	Manages the process of purchasing items in Banner. Encumbrances of Funds occur when these transactions are made.

The image on the next page shows how all the modules interact with one another.

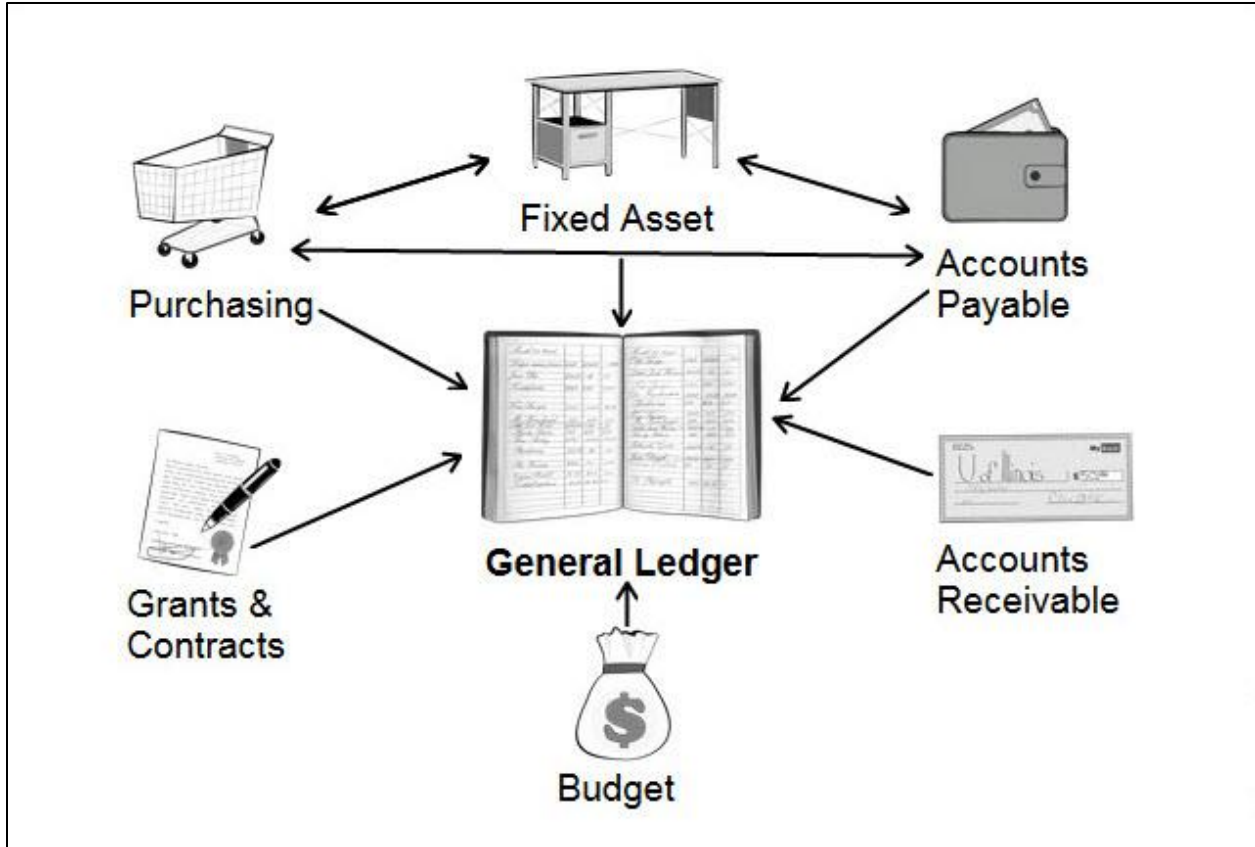


Figure 1.2: Banner Modules and Their Relationships

1.3: Reviewing the Ledgers

The General Ledger module is the core of Banner Finance. It holds a summary of all the financial transactions that are entered.

The General Ledger module contains five distinct ledgers, which are used to record the information in Banner. The five ledgers are listed below.

Ledger Name	Description
Operating Ledger	The Operating Ledger stores cumulative totals of revenue, expense, and transfer transactions on a fiscal-year basis. The Operating Ledger is updated as transactions are posted, so that it has real-time data.
General Ledger	The General Ledger contains all asset, liability, and fund balance transactions that affect the U of I System's balance sheets.
Encumbrance Ledger	The Encumbrance Ledger stores details about encumbrances, which are reserved funds.
Grant Ledger	The Grant Ledger contains an inception-to-date record of all transactions for any fund linked to a grant code.
Transaction History Ledger	The Transaction History Ledger contains the exact transaction accounting information in detail.

1.4: Interacting with Banner via Other Systems

Banner Finance holds records of all financial transactions for the U of I System, and there are many other applications that interact with Banner and its data. Depending on the application, you could enter transactions that feed data into Banner, or you could run reports on Banner data. These applications interact with Banner behind the scenes.

You may need additional security access for these applications; they have separate login access from Banner.

NOTE: The list below is not a comprehensive listing of all applications that interact with Banner.

System	Used For...	More Information
iBuy	Buying business-related goods and services online	iBuy (online purchasing)
TEM (Travel and Expense Management) System	Submitting travel expenses, employee reimbursement requests, and non-purchase order payments to vendors	TEM Resource Page
My-UI-Financials	Accessing detailed financial and payroll information and reports, quickly and easily	My-UI-Financials Resource Page
EDDIE	Running reports using day-old Banner data	Reports and Data
Mobius View	Reviewing month-end finance and payroll reports	Access to Mobius View Application
HR Front End	Processing human resource events for an employee	HR Front End – University Human Resources
FABweb	Maintaining equipment records for a department	Equipment Management
P-Card Web Solution	Reconciling business-related purchases made with a P-Card (Purchasing Card)	Purchasing Card (P-Card)

These applications interact with Banner in different ways. Some of them, like iBuy, feed data into Banner. Other systems, such as My-UI-Financials, get data **from** Banner. Some applications, like FABweb and the HR Front End, both **feed into** and **pull information from** Banner.

1.5: Finding Resources Online

The OBFS website has many resources to help you. You can find forms, review training materials, quickly log in to systems (including Banner), and more. The OBFS website is at <https://www.obfs.uillinois.edu/>.

Introduction to Banner and Finance II

The screenshot shows the OBFS website with a navigation bar at the top containing buttons for 'About OBFS', 'Policies and Procedures', 'Who To Ask', 'Forms', 'News Center', 'Training Center', and 'Jobs'. The main content area is organized into columns with various service categories. A right-hand sidebar contains a 'Log in to:' section, 'OBFS Initiatives', and 'Resources'.

Figure 1.3: OBFS Website

Click the **Policies and Procedures** button at the top of the page to follow the official policies and procedures when conducting system business and financial activities.

Click the **Who to Ask** button at the top of the page to find out who to ask when you have questions about a specific topic. You can also find a [Who to Ask](#) link on the left side of most OBFS pages.

Click the **Training Center** button at the top of the page (or scroll down the page to find the Training Center link) to:

- Browse training materials on the Job Aids & Training Materials page.
- Review the Curriculum Guide, where you can find training courses to help you perform your job.
- Register for training courses on the Course Registration page.

The **Accounting & Financial Reporting** page can help you with your accounting transactions and needs. Check this page for information about accounting reference materials, year-end procedures, Account codes, reports, and more.

There's a lot more to the OBFS website, and the information above can get you started with it. We encourage you to explore it further.

Learning Activity

Open a web browser and go to <https://www.obfs.uillinois.edu/>. Find the Accounting & Financial Reporting page and read through the information there.

Write something that you found useful on the left side of the page:

Support and Resources

[Introduction to Banner and Finance I](#)

[iBuy \(online purchasing\)](#)

[TEM Resource Page](#)

[My-UI-Financials Resource Page](#)

[Reports and Data](#)

[Access to Mobius View Application](#)

[HR Front End – University Human Resources](#)

[Equipment Management](#)

[Purchasing Card \(P-Card\)](#)

OBFS website: www.obfs.uillinois.edu

[Who to Ask](#)

Lesson Summary

In this lesson, you reviewed information about Banner and Banner Finance. You also reviewed the Banner Finance modules, as well as the five ledgers that make up the General Ledger module. Finally, you reviewed how other systems, like iBuy, work with Banner.

Lesson Review

1. True or False: The General Ledger is the core module of Banner Finance; it holds a summary of all the financial transactions that are entered.
2. From the Accounting & Financial Reporting page, you can find the following:
 - a. Information about grants
 - b. How to submit an employee reimbursement
 - c. Information about Account codes
 - d. How to request a P-Card

Lesson 2: Navigating Banner

In this lesson, you'll learn about different ways to open Banner pages. You'll also learn about different ways to navigate within Banner pages. Finally, you'll learn how to search in Banner.

2.1: Opening Pages

There are several ways to open a Banner page. If you know the 7-letter name of the page, you can type it in the **Search** field and press the ENTER key on your keyboard to open it. Or type in key words in the page's name and select the desired page.

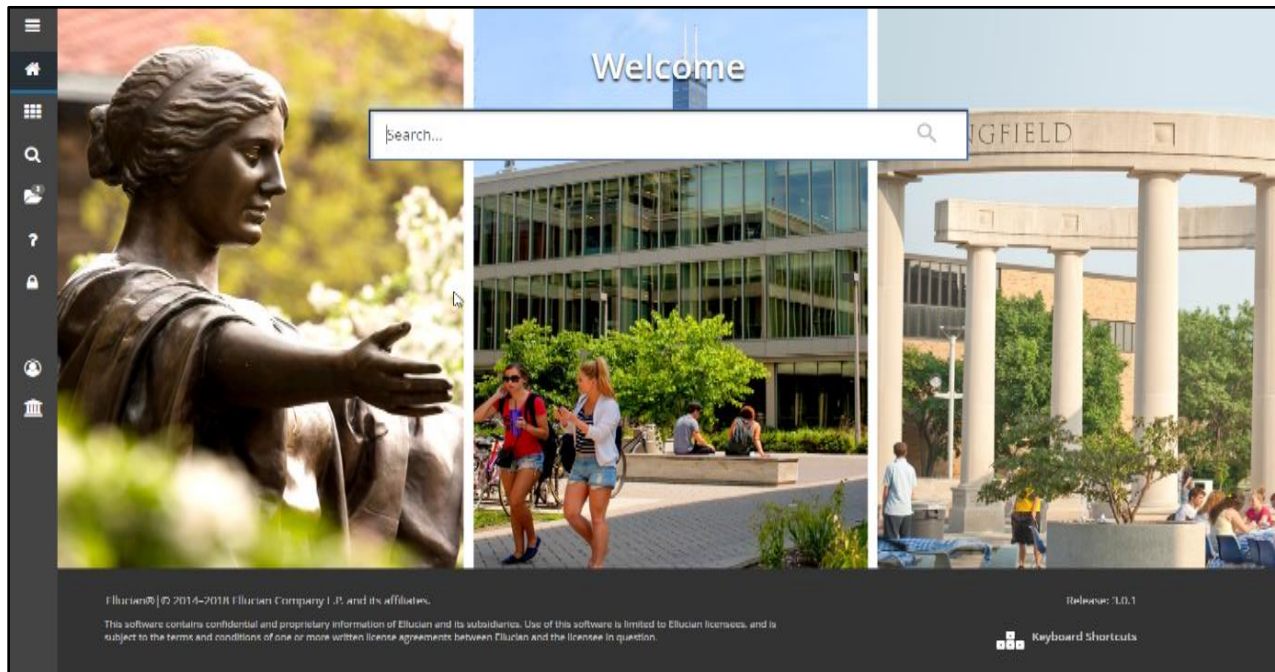


Figure 2.1: Opening Banner Pages

Finally, if you don't know a page's seven-letter name or key words, you can use the main menu panel to find it. Follow these steps:

Step	Action	Results/Decisions
1.	Log in to Banner at https://apps.uillinois.edu/banner/ .	Banner opens.
2.	Select the Applications icon from the main menu panel on the left	The menu tree expands.
3.	Select the Banner menu.	
4.	Select the Finance System Module .	The menu tree expands.
5.	Select the appropriate sub-module.	That menu tree expands.
6.	You may need to select another sub-module, depending on the page.	
7.	Select the page name.	The page opens.

Introduction to Banner and Finance II

In the image below, the **Finance System Menu** module is open. Select the **Purchasing and Procurement** sub-module to access additional sub-modules or pages.

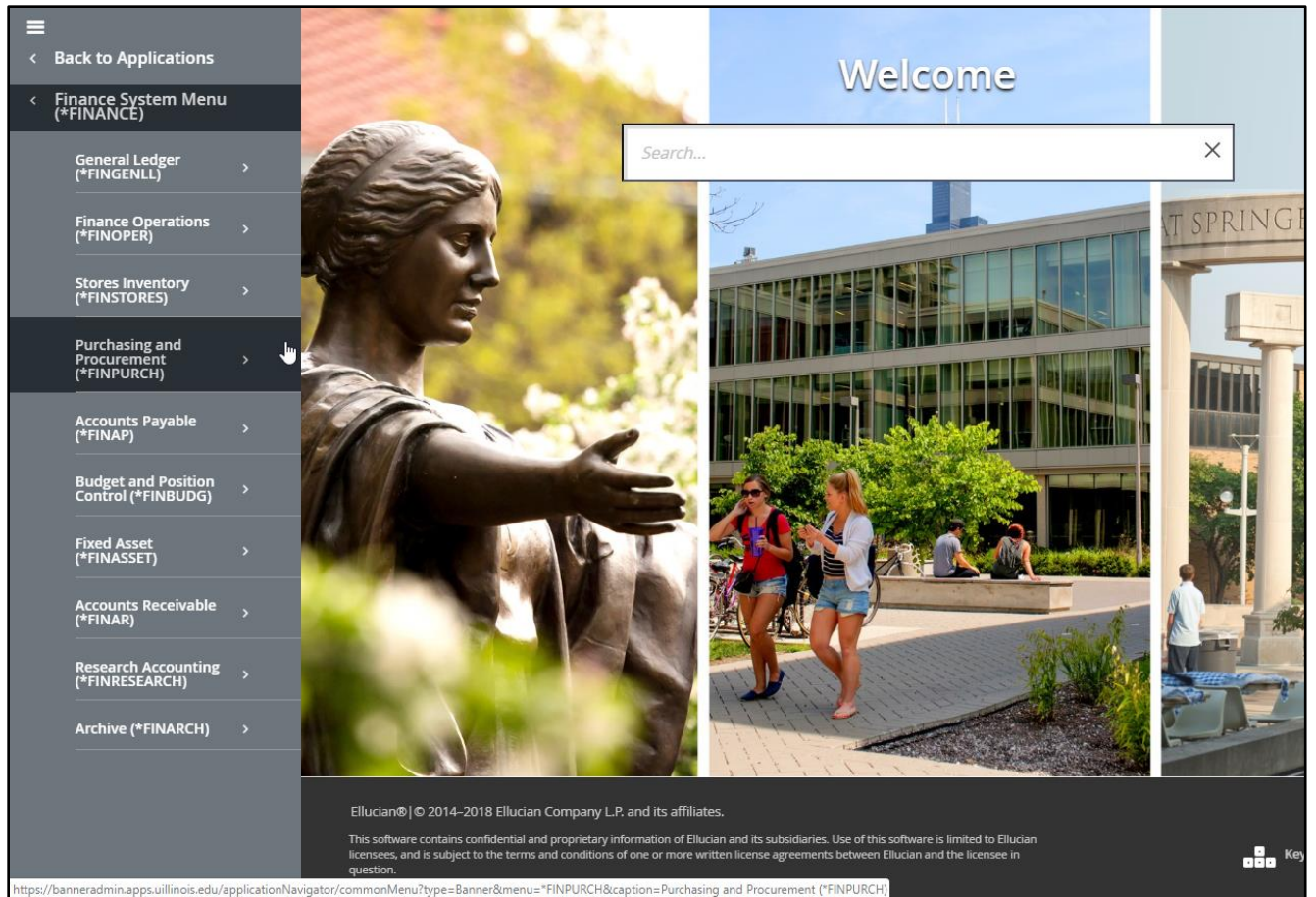


Figure 2.2: Main Menu

If you have a page open already, you can use the **Related** menu to open a related page. In the image below, you can see that the **Document Text Page (FOATEXT)** and the **Document Postings Page (FGQDOCP)** are available from the **Related** menu. Depending on the page you have open, the pages available from the **Related** menu are different.

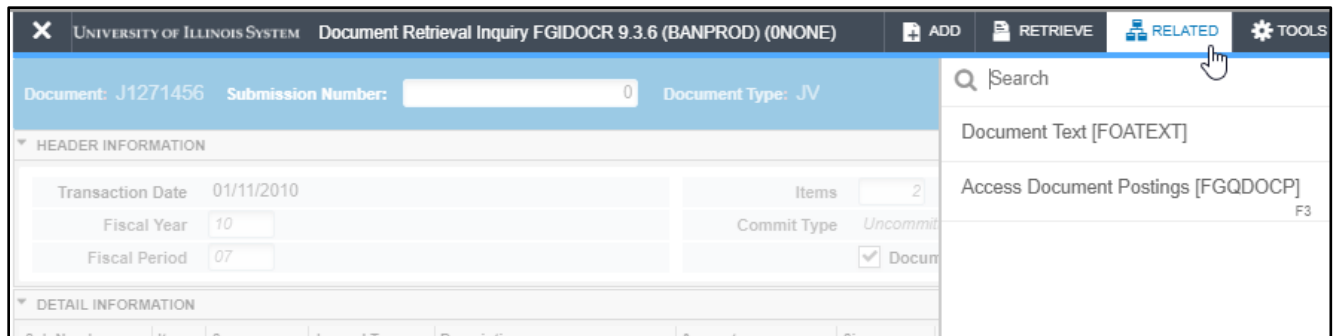


Figure 2.3: Related Menu

Learning Activity

From the OBFS website at <https://www.obfs.uillinois.edu/>, log in to Banner and use one of the methods above to open the **Document Retrieval Inquiry Page (FGIDOCR)**.

(*Hint:* This page is in the **General Ledger** sub-module.)

NOTE: You can use your own login and password if your security access has been set up. If it hasn't, talk to the instructor about using a training login and password.

2.2: Navigating Within Pages

Banner has several ways to move around within a page. For example, you can save what you're working on using a button or a function key.

Menu Bar

The menu bar is at the top right corner of the Banner window. Each menu has different functionality. Available menu options are in black text, while unavailable menu options are grayed out. Depending on which page you're using, the available menu options may be different.

Using the menu bar, you can do many things, such as:

- Navigate to other blocks,
- Perform a query, and
- Get help.



Figure 2.4: Banner Menu Bar

Check the [Banner Navigation Guide](#) job aid for a complete list of the toolbar buttons.

Function Keys

If you prefer to use your keyboard to navigate, you can do that in Banner using function keys. *Function keys* are keyboard shortcuts for common Banner functions. If you've ever used the CTRL and Z keys (or COMMAND and Z on a Mac) to undo something in a Word document, Banner function keys are similar.

You can find the list of function keys on the Banner Navigation Help job aid in the OBFS Training Center. <https://www.obfs.uillinois.edu/training/materials/intro-banner-finance/banner-navigation-help/>

This chart shows Banner functions with their associated toolbar button (if applicable) and function keys.

NOTE: Certain function keys are only valid on specific Banner pages.

Introduction to Banner and Finance II

Function	Function Key(s)
Accept (Save)	F10
BDM – Add Document	ALT + A
BDM – Display Document	ALT + R
Cancel	ESC
Cancel Query	Ctrl + Q
Clear Section	SHIFT + F5
Clear Page	SHIFT + F7
Clear Record	SHIFT + F4
Count Query Hits	SHIFT + F2
Delete Record	SHIFT + F6
Display Error	SHIFT + F1
Display Navigation Window	F5
Down	CTRL + L or DOWN ARROW KEY
Duplicate Item	F3
Duplicate Record	F4
Edit	CTRL + E
Enter Filter (Query)	F7
Execute Filter (Query)	F8
Exit	CTRL + Q
Exit with Value	SHIFT + F3
Export	SHIFT + F1
Generate ID	F3
Help	CTRL + H
Insert Record	F6
List of Values	F9
List Tab Pages	F2
Next Section	ALT + PAGE DOWN
Next Item	TAB
Next Primary Key	SHIFT + F3
Next Set of Records	SHIFT + CTRL + PAGE DOWN
Next Record	DOWN ARROW
Previous Section	ALT + PAGE UP
Previous Field	SHIFT + TAB
Previous Item	SHIFT + TAB or SHIFT + CTRL + TAB
Previous Record	UP ARROW KEY
Print Screenshot	CTRL + ALT + P
Return	ENTER

Introduction to Banner and Finance II

Function	Function Key(s)
Start Over	F5 or SHIFT + F7
Save (Accept)	F10
Select	ALT + S
Scroll Down	PAGE DOWN
Scroll Up	PAGE UP
Up	UP ARROW KEY or CTRL + U
View/Send Message	None
View Supplemental Data (where applicable)	None
Workflow Submit	ALT + W
Workflow Release	ALT + Q

Some of the most common function keys that you may use:

- ALT + PAGE UP – navigate to the previous section in a page
- ALT + PAGE DOWN – navigate to the next section in a page
- F7 – put the page in filter mode
- F8 – run a search and return results
- F10—Save

NOTE: The most important way to navigate within a page is with your TAB key. When you're using a page, **press TAB to move from field to field within a section.** This helps Banner process data correctly. If you navigate between fields with your mouse, instead of using the TAB key, it may cause processing errors. That could mean that you lose data you've entered.

Learning Activity

Open the **Document Retrieval Inquiry Page (FGIDOCR)** and type the following data in the fields as shown. Then navigate to the next section using either the toolbar or the menu bar.

Field Name	Data to Use
Document:	J2404570
Document Type:	JV

(Hint: Don't forget to press the TAB key to move from one field to another.)

2.3: Searching for Information in a Page

In [Introduction to Banner and Finance I](#), you learned about fields and records. A *field* is an area of a page where you can enter information. A *record* is a set of related fields that are stored as a single unit in Banner. You could think of your address as a record: you'd have different fields for your street name and number, your town, the state, and the ZIP code. Together, those fields would make up your address record.

If you need to find the right data to use for a field, you can look for it using a **Search** button. For example, if you don't remember the correct Fund code to enter into the **Fund** field on a page, you can look for a **Search** button next to the **Fund** field. Clicking that **Search** button will open a separate page where you can search for the right Fund code.

The image below shows a **Search** button by the **Chart of Accounts** field.

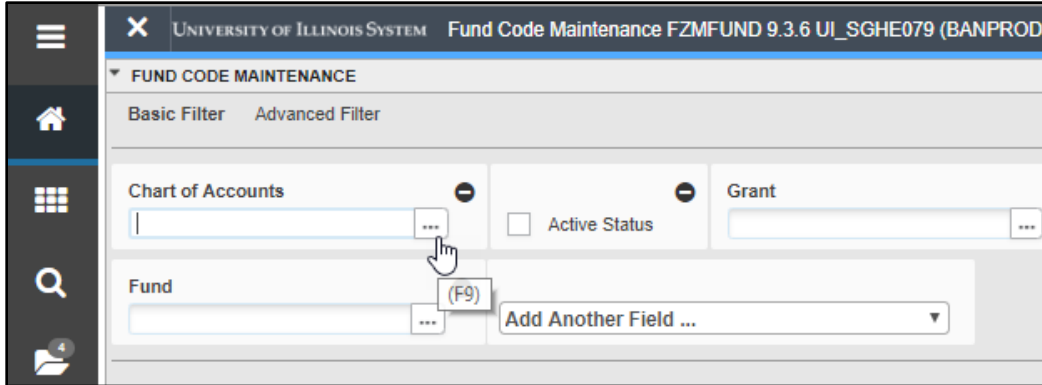


Figure 2.6: Search Button

To search for a record, you can use filters. Using filters allow you to search any of the fields within a record, instead of just one field.

There are three actions you can use to search for a record. Each action can be done using the function buttons or function key(s), as shown below. It's a good idea to check the Notification Center at the top right of the page when you're using filters.

Action	Description	Menu Bar Option	Function Key(s)
Enter Filter	Opens Basic Filter section.	Filter	F7
Apply Filter	Runs the search and returns results.	Go	F8
Close Filter	Closes the filter section.	Close button	

These basic steps will help you search for a record. Note that these steps may vary, depending on the page and the data that you're searching for.

Step	Action	Results/Decisions
1.	Log in to Banner at https://apps.uillinois.edu/banner/ .	Banner opens.
2.	Open the appropriate page.	The page opens.
3.	Click the Search button.	An Option List window or different Banner page may open with Basic Filters.
4.	If needed, click the appropriate page in the Option List window.	The search page opens with Basic Filters
5.	Type your search criteria in the appropriate field, using wild cards as needed.	
6.	Click the Go button or press the F8 key on your keyboard.	The search runs and returns results.
7.	Double-click the appropriate record.	You return to the original page, with search results populating the field(s).

Check the [Query Searches Using One Field](#) job aid for another example using the **Account Code Validation Page (FTVACCT)**.

The steps on the previous page show how to search for a record using only one field. However, you can search for a record using more than one field, to refine your results. Check the [Query Searches Using Multiple Fields](#) job aid for an example.

Using Wild Card Characters

When you search for information in Banner, you have to be careful not to misspell words or mistype your search terms, because Banner searches for exactly what you enter. If you're not certain about what you are searching for, you can use wild card characters in your search. *Wild card characters*, or wild cards, tell Banner that you are searching for an unspecified value. Wild cards can help you when you're not sure about an exact name, spelling, or capitalization.

Banner has two wild card characters:

- The **percent sign (%)** represents an unlimited number of characters.
- An **underscore (_)** indicates a single character.

Wild cards can stand for any alphabetic character, number, or symbol. Many Banner fields allow you to use wild cards. They can be placed at the beginning, middle, or end of a search field. Remember that the wild card character will represent the character(s) of which you are unsure.

NOTE: Searches in Banner Finance are always case-sensitive. If you're not sure whether your search term should be capitalized, use an underscore to represent the first letter. Banner will look for your search term in both lower-case and upper-case.

Here are some examples of wild cards and the results they would return:

Example	Results
<i>In%</i>	Matches for that field beginning with "In"
<i>%Travel%</i>	Matches for that field that have "Travel" anywhere in the result
<i>%Lodging</i>	Matches for that field ending with "Lodging"
<i>_ravel%</i>	Matches for that field beginning with "Gravel", "gravel", "Travel", "travel", and so on

Learning Activity

Open the **Detail Transaction Activity Page (FGITRND)** and enter your own data in the fields below.

(Hint: Don't forget to use the TAB key!)

Field Name
COA
Fiscal Year
Fund
Organization

Then, navigate to the next section and use the filters. You can use the Function menu bar or function keys.

2.4: Searching for Pages

Banner has a lot of pages, and it can be challenging sometimes to find the specific page you're looking for. If you're not sure what page to look for, check the [Guide to Banner Finance Pages](#) (PDF). This helpful document lists the most common Banner Finance pages by task.

You can search for Banner pages using the Application icon and navigate the menu tree through various modules and pages. However, it's more efficient to use the Search icon or Search field using key words, partial page names or the page's 7-letter code

If you know at least part of the 7-letter page name, you can search for it using the following steps.

Step	Action	Results/Decisions
1.	Log in to Banner at https://apps.uillinois.edu/banner/ .	Banner opens.
2.	Begin to type the 7-letter page name in the Search field, or type key words found in the page's name.	Matching page names or Banner will appear below the Search field after the third character is typed.
3.	Scroll to find the correct page, if necessary.	
4.	Double-click the appropriate page.	The page opens.

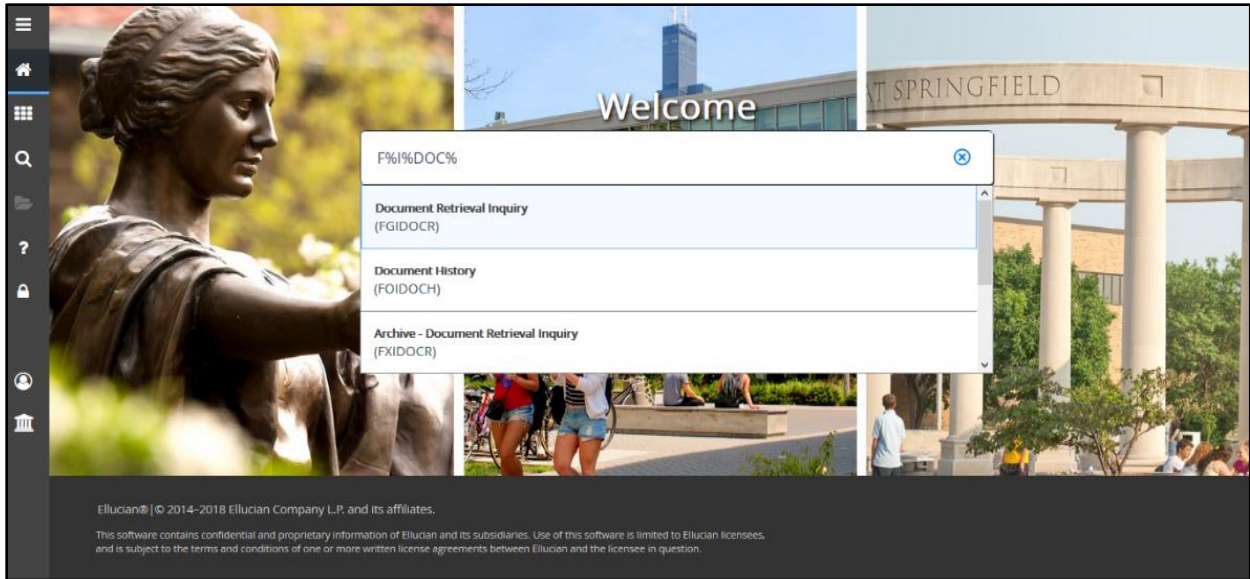


Figure 2.7: Search Results Window

Learning Activity

Do a search in Banner for all the General Ledger Inquiry pages for which you have access. Don't forget to use a wild card character in your search.

(HINT: General Ledger Inquiry pages start with *FGI*.)

Support and Resources

Log in to Banner: <https://apps.uillinois.edu/banner/>

OBFS website: <https://www.obfs.uillinois.edu/>

[Banner Navigation Help](#) job aid

[Introduction to Banner and Finance I](#) web-based course

[Query Searches Using One Field](#) job aid

[Query Searches Using Multiple Fields](#) job aid

[Guide to Banner Finance Pages](#) (PDF)

Lesson Summary

In this lesson, you learned about different ways to open Banner pages. You also learned about the different ways to navigate within Banner pages: toolbar buttons, the menu bar, and function keys. Finally, you learned how to search for records and pages, using wild cards, in Banner.

Lesson Review

1. True or False: The best way to navigate from one field to another is to use your mouse to click in a field.

2. Which of the following are valid wild card characters in Banner?
 - a. %
 - b. *
 - c. #
 - d. _

3. How can you navigate to a different section?
 - a. Use the Next Section button.
 - b. Click the Tools Menu, then Options to select the section.
 - c. Use Alt+PageDown or Alt+PageUp on your keyboard.
 - d. All of the above.

Lesson 3: The C-FOAPAL Accounting String

The [Introduction to Banner and Finance I](#) course introduced you to the C-FOAPAL accounting string. In this lesson, you'll learn more about the C-FOAPAL string, including how to make using a C-FOAPAL easier to remember. You'll learn about all seven segments (Chart, Fund, Organization, Account, Program, Activity, and Location) in detail. You'll also see how to request a new C-FOAPAL segment code if you need one.

3.1: Reviewing the C-FOAPAL Segments

The C-FOAPAL accounting string is made up of seven segments: Chart, Fund, Organization, Account, Program, Activity, and Location. The C-FOAPAL string is used in Banner transactions and searches.

Each segment of the C-FOAPAL string represents a different part of the Chart of Accounts (COA). The Chart of Accounts is how Banner classifies and keeps track of transactions.

"C-FOAPAL" is an acronym for the names of the segments.

C: Chart	One-digit segment referring to one of the universities of the University of Illinois System, or System Offices.
F: Fund	Identifies the funding source in a financial transaction: where is the money from?
O: Organization	Represents a functional department or unit: who is responsible for the money?
A: Account	Helps classify a transaction: what was purchased OR what type of revenue was earned?
P: Program	Identifies how the transaction supports the U of I System's main functions of instruction, research, or public service.
A: Activity	Optional segment used to track financial activities.
L: Location	Optional segment that designates the physical location of a fixed asset.

The next page shows an example of a C-FOAPAL string being used on the **Journal Voucher Quick Page (FGAJVCQ)**.

Introduction to Banner and Finance II

The screenshot displays the Banner Finance Journal Voucher Quick (FGAJVCQ) interface. At the top, the document number is J2592927. Below this, the transaction total is shown as 24,906.10. The journal voucher detail section includes fields for Status, Postable, Sequence (1), Journal Type (100), Chart (1 - University of Illinois - Urbana), Activity (618090 - ICCP Customer Equipment Revenue), Index, Fund (303821 - 749 Campus Cluster Program), Location, Organization (749000 - Campus Research IT), Project, Account (307420 - IT Admin Service Revenue), and Program (749002 - Campus Cluster). The amount is 11,105.56, and the description is 18-22918 MRSEC Node 1. The completion status is 'In Process'.

Figure 3.1: C-FOAPAL String in FGAJVCQ

The full C-FOAPAL string, as shown above, is 2-301542-489000-124842-489013-489TH3-215665. That's a lot to remember! Remember, though, that the last two segments are optional. The Activity and Location segments aren't used in every transaction. Also, to help you remember and use the correct C-FOAPAL string, you can use Index codes and/or default codes. Index codes and default codes can make it easier for you to use Banner Finance pages.

An *Index code* is a shortcut code that, when entered, populates other codes into C-FOAPAL fields. You can use an Index code as a shortcut for a frequently-used C-FOAPAL string. It can be used for any combination of Fund, Organization, Account, Program, Activity, or Location. Many Banner Finance pages, like the one above, have a separate **Index** code field. When you type an Index code into that field, Banner automatically fills in the other fields with the C-FOAPAL string that it represents. Learn more about Index codes in the [Guide to Banner Default Codes and Index Codes](#) job aid.

A *default code* is a regular C-FOAPAL segment code that has another C-FOAPAL segment code or codes associated with it. When you enter a default code, Banner automatically fills in the other code(s) connected with it. For example, a Fund code has a default Organization code and Program code. When you type that Fund code in a page, Banner fills in the **Organization** and **Program** fields for you. Learn more about default codes in the [Guide to Banner Default Codes and Index Codes](#) job aid.

3.2: Chart

The Chart is the **first** segment of the C-FOAPAL accounting string. It is one digit long, and it refers to one of the three distinct universities of the University of Illinois System, or to System Offices.

C: Chart One-digit segment referring to one of the universities of the University of Illinois System, or System Offices.

The following Chart codes are currently in use.

Chart Code	Represents...
1	Urbana-Champaign
2	Chicago
4	Springfield
9	System Offices

3.3: Fund

A *Fund* is a required segment of the C-FOAPAL accounting string that identifies a source of revenue for accounting and financial reporting purposes. The Fund segment is the **second** segment of the C-FOAPAL accounting string. Fund codes have six digits. The Fund segment indicates the source of the monies for every transaction. It answers the question, where is the money coming from?

C: Chart One-digit segment referring to one of the universities of the University of Illinois System, or System Offices.

F: Fund Identifies the funding source in a financial transaction: where is the money from?

The U of I System uses an accounting method called *fund accounting*. It emphasizes **accountability** (not profitability) to help ensure the proper stewardship of financial resources. The system receives funding from a variety of sources, such as state appropriations, tuition revenue, grant funding, donations, fees, sales revenue, and indirect cost recoveries. Fund accounting helps ensure that these financial resources are used for their intended purpose, and that they are also used in compliance with applicable regulations, guidelines, and restrictions.

Fund accounting also involves using different Fund types to record different types of revenue. Each type of Fund has a different purpose, depending on the source of the monies. Using different types of Funds helps OBFS and the U of I System properly classify and monitor financial resources. This, in turn, helps to create accurate financial statements that show how the system meets its mission of teaching, research, public service, and economic development.

You can recognize the type of Fund by the first digit (or more) of its Fund code. Certain Funds, like Indirect Cost Recovery (ICR), always have the same six-digit code, while the State Fund code changes every fiscal year. For example, the State Fund code for fiscal year 2017 (which is July 1, 2016 - June 30, 2017) is 100017.

The table below shows a general outline of the types of funds, how you can recognize them, what they are used for, and where you can find more information about them. For a more complete and detailed list, check the [Fund Type Descriptions](#) job aid.

Introduction to Banner and Finance II

Type of Fund	Fund Code Example	Purpose and Funding Source	More Information
State	1000YY - 1800YY (YY = two-digit fiscal year)	Funding from the State of Illinois for allowable expenses for that fiscal year.	State Funds FAQs
Educational & Administrative Allowance (EAA)	20020x	Administrative overhead charges assessed to various auxiliary units, certain grants, loan funds, fellowship/trainee programs, and other miscellaneous sources.	EAA Funds FAQs
Indirect Cost Recovery (ICR)	200250	Collected from facilities and administrative (F&A) rates charged to grant Funds to provide unrestricted support for a unit's core research and administrative operations.	ICR Funds FAQs
Self-Supporting	3xxxxx	Used for recording revenue and expenses generated from the sale of products or services.	Self-Supporting Fund FAQs
Grants & Sponsored Projects	4xxxxx (Federal grants) and 5xxxxx (Non-Federal grants)	Funding from Federal or non-Federal sources that supports research and innovation.	Grants & Sponsored Projects
Gift	620000 – 699999, 63xxxx	Used to record expenses related to charitable donations made to the university.	Gift Fund FAQs
Service Plan	620000 – 699999	Used in the medical, nursing, dental, and occupational health schools to account for the clinical practices of faculty at UIC. Also called practice plans.	Introduction to Self-Supporting Funds
Plant	7xxxxx	Used to account for the acquisition, construction, and maintenance of the system's physical plant and to control related assets.	Business and Financial Policies and Procedures: University Funds
Loan	80xxxx	Includes loans available to students, faculty, and staff.	Business and Financial Policies and Procedures: University Funds
Endowment	81xxxx	Income earned from endowment assets and from trusts held by others.	Business and Financial Policies and Procedures: University Funds

Type of Fund	Fund Code Example	Purpose and Funding Source	More Information
Agency	9xxxxx	Used to account for resources held by the U of I System as custodian or fiscal agent for others, including student organizations.	Business and Financial Policies and Procedures: University Funds

Learning Activity

From the OBFS website at <https://www.obfs.uillinois.edu/>, go to the Accounting & Financial Reporting Frequently Asked Questions page. Find the Fund FAQs and scroll through them.

(Hint: From the OBFS website, click the Accounting & Financial Reporting link first.)

Write something that you learned by scrolling through the Fund FAQs:

3.4: Organization

The Organization segment is the **third** segment of the C-FOAPAL accounting string. The Organization, or Org, code designates the department or unit of budgetary responsibility and is used to track financial activities by functional reporting units. In other words, your Org code represents your department or unit.

C: Chart	One-digit segment referring to one of the universities of the University of Illinois System, or System Offices.
F: Fund	Identifies the funding source in a financial transaction: where is the money from?
O: Organization	Represents a functional department or unit: who is responsible for the money?

The Organization segment has eight levels of *hierarchy*. The hierarchy reflects relationships among different levels and supports roll-up reporting.

You can think of the Organization hierarchy as being similar to an organization chart: you report to a supervisor, who reports to someone else, and so on, up to the president of the University of Illinois System, who reports to the Board of Trustees.

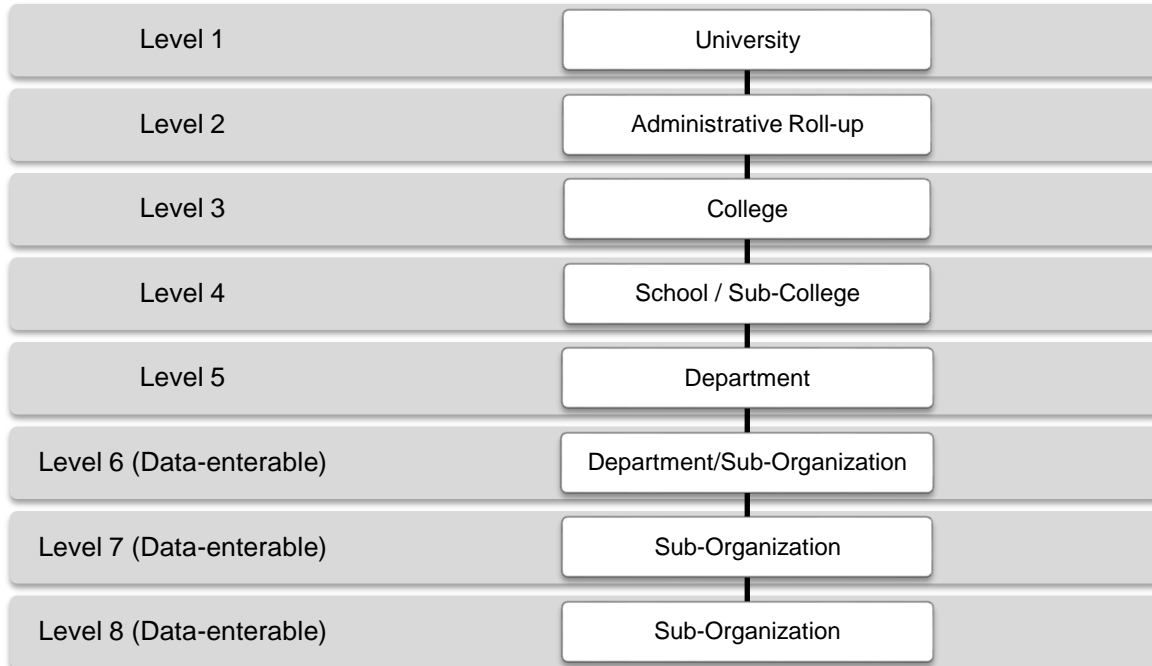
The chart on the next page shows each level of the Organization hierarchy. Levels 1-5 represent logical organizational structure. These levels have *roll-up codes*, which are used only to aggregate information about the lower levels for reporting purposes. A roll-up code cannot be used in a transaction.

The Org code that you use is most likely at level 6, 7, or 8. Only those levels are data-enterable. *Data-enterable* levels have codes that can be used in a transaction or query.

At the data-entry level, an Organization code is six digits long. At higher levels, however, the codes are only two or three alphanumeric characters.

Introduction to Banner and Finance II

You can look up your Org code's hierarchy using the **Organization Hierarchy Query Page (FTIORGH)** in Banner, or the **FIFGRORGH Organization Hierarchy Report** in Mobius View.



NOTE: The Fund, Account, Program, and Location segments also use hierarchy. However, the number of levels, and the levels that are data-enterable, are different for each of these segments.

The next page shows an example of an Organization hierarchy. The lowest two levels in the following example, levels 6 and 7, are the only data-enterable levels, with six-digit Organization codes.

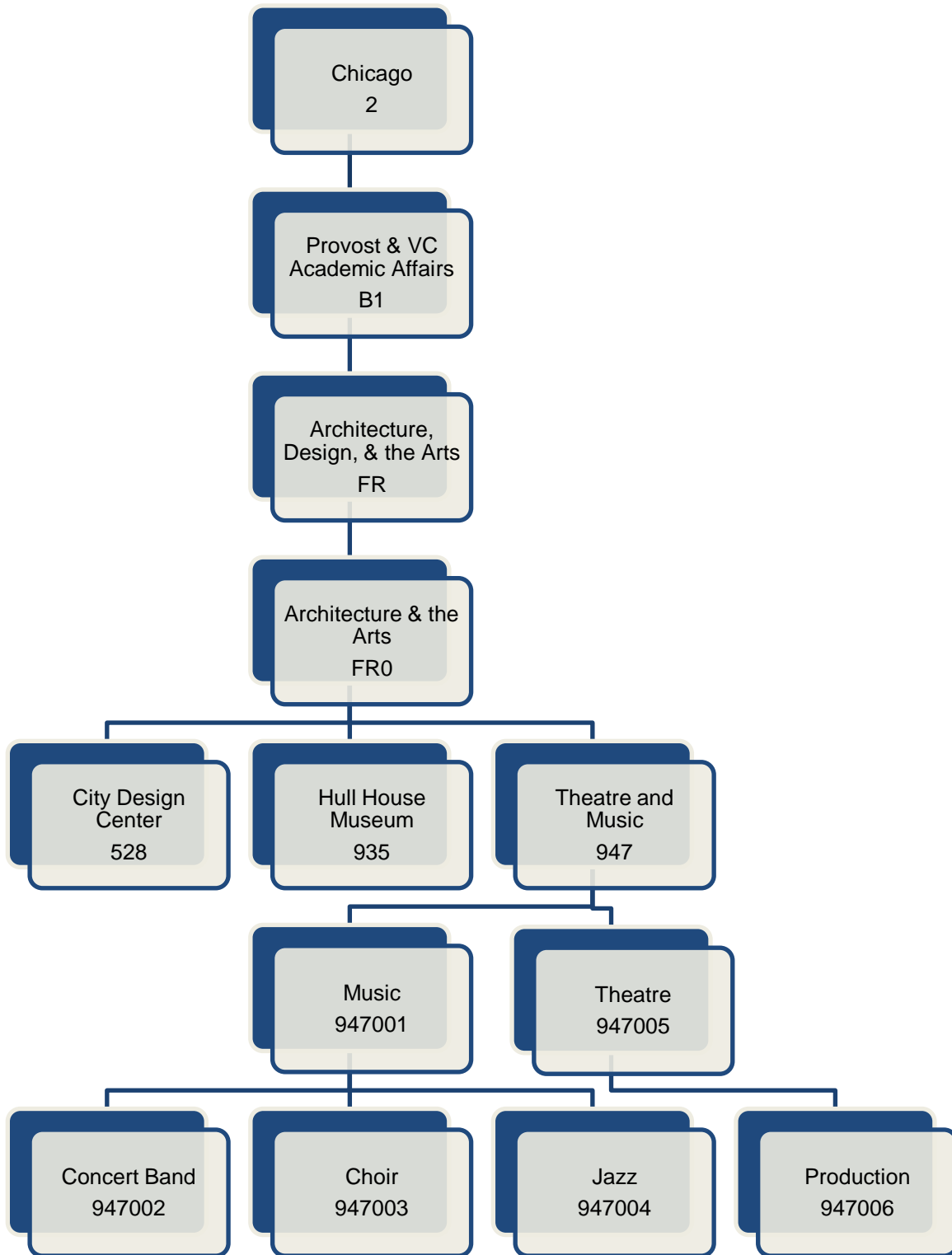


Figure 3.2: Hierarchy Example of the Organization Segment

3.5: Account

The Account segment is the **fourth** segment of the C-FOAPAL accounting string. Account codes are usually six digits long. The Account code identifies whether a transaction is designated as an asset, liability, equity, revenue, expenditure, or transfer account classification. Unlike other FOAPAL segments, Account codes are the same across all Charts.

C: Chart	One-digit segment referring to one of the universities of the University of Illinois System, or System Offices.
F: Fund	Identifies the funding source in a financial transaction: where is the money from?
O: Organization	Represents a functional department or unit: who is responsible for the money?
A: Account	Helps classify a transaction: what was purchased OR what type of revenue was earned?

Account codes are important in financial reporting. They determine how transactions are categorized and where the transactions appear in various reports and statements. Account codes also impact the system's financial statements, and using the most accurate Account code in your transactions will help strengthen the integrity of the system's financial statements.

Some Account codes classify transactions as revenue, while other Account codes classify transactions as expenses. If you use Account codes correctly and consistently, your unit will be able to keep track of transactions more effectively.

The first digit of an Account code shows the type of Account:

Account Code First Digit	Description
1	Expenses
2	Labor
3	Revenues
4	Transfers
5	Assets
6	Liabilities
7	Fund Balance
8	Control Accounts
9	Fund Additions or Deductions

For a full list of Account types, check out the [Account Type Definitions](#) job aid.

To help you find the correct Account code quickly and easily, use the Account Code Search tool. Account Code Search is an easy way to search for Account codes by keyword, save your frequently-used Account codes, or browse all Account codes. It's available from the OBFS website on the [Banner Account Codes](#) page.

3.6: Program

The Program segment is the **fifth** segment of the C-FOAPAL accounting string. It is the last required segment. The Program segment is used to track functional reporting classifications. The Program segment can also be used to group similar activities that are ongoing or span more than one year.

C: Chart	One-digit segment referring to one of the universities of the University of Illinois System, or System Offices.
F: Fund	Identifies the funding source in a financial transaction: where is the money from?
O: Organization	Represents a functional department or unit: who is responsible for the money?
A: Account	Helps classify a transaction: what was purchased OR what type of revenue was earned?
P: Program	Identifies how the transaction supports the U of I System's main functions of instruction, research, or public service.

Program codes are very important because they help the U of I System report required information on National Association of College and University Business Officers (NACUBO) functions. Program codes directly relate to NACUBO functions like instruction, research, and public service. NACUBO functions are required in different places, such as reports to the State Comptroller and major research sponsors, cost sharing on sponsored projects, and many others.

At the data-entry level, Program codes are six digits long. All Program codes link to a NACUBO function through their hierarchy. Program codes have a hierarchy with five levels. The top two levels designate the NACUBO functional categories, and levels three, four, and five are data-entry levels.

Certain Program codes have a more obvious connection to their NACUBO function. Generic Program codes start with *19*, and the last four digits match the NACUBO function. For example, *191000* is a generic Program code linked to the NACUBO function of Instruction, which is denoted by *1000*. Generic Program codes are used with grants, gift, plant, loan, endowment, and agency Funds. Any Organization code can be used with generic Program codes, but generic Program codes cannot be used with State, ICR, or self-supporting Funds.

For Program codes used with State, ICR, and self-supporting Funds, the first three digits of the Program code match the first three digits of the associated Organization code. These Program codes are specific to that unit or department.

NOTE: For more detailed information about NACUBO functions, see Appendix D.

Here's an example of a valid C-FOAPAL string (using a State Fund, with the Organization and Program code matching): 1-100017-**678000**-142900-**678001**

Here's an example of an invalid C-FOAPAL string (using a State Fund, but with a generic Program code): 1-**100017**-678000-142900-**191100**

You can look up a Program code hierarchy using the **Program Hierarchy Query Page (FTIPRGH)** in Banner, or the **FIFGRPRGH Program Hierarchy Report** in Mobius View.

Follow the steps on the next page to use **FTIPRGH**.

Introduction to Banner and Finance II

Step	Action	Results/Decisions
1.	Log in to Banner at https://apps.uillinois.edu/banner/ .	Banner opens.
2.	Type <i>FTIPRGH</i> in the Search field and press ENTER.	<i>FTIPRGH</i> opens.
3.	Type the appropriate Chart code in the COA field.	
4.	Press the TAB key.	The cursor moves to the Program field.
5.	Type a Program code in the Program field.	
6.	Click the Go button.	The hierarchy information displays.
7.	Review the NACUBO function and sub-function information at levels 1 and 2.	
8.	Click the Close button to return to the main menu.	

The image below shows the hierarchy of Program code *598113* using the **Program Hierarchy Query Page (FTIPRGH)**. Since this Program code doesn't start with *19*, it's not a generic Program code; it's specific to a department and should only be used with State, ICR, and self-supporting Funds. This Program code links to the NACUBO function of Research.

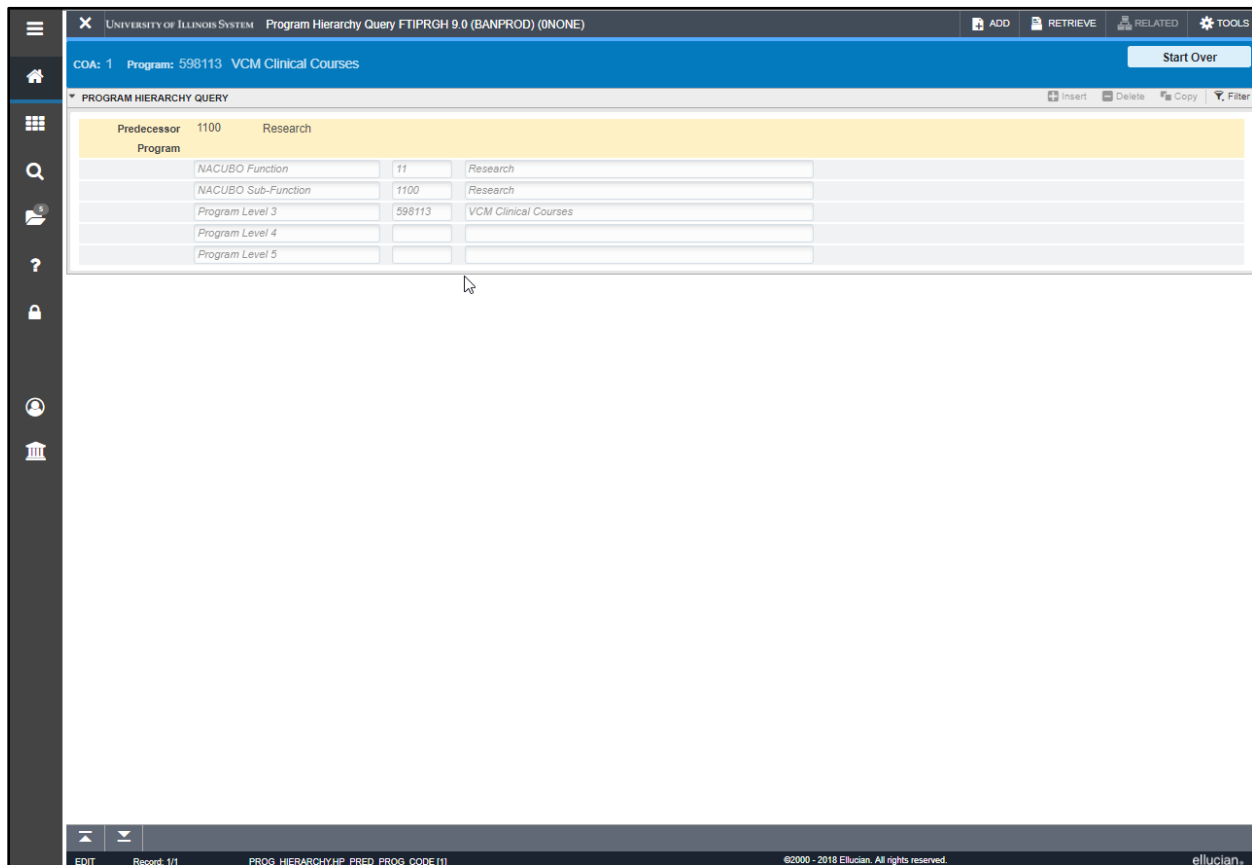


Figure 3.3: Program Hierarchy Query Page (FTIPRGH) Showing Non-Generic Program Code

The next image shows the hierarchy of Program code *191100* using *FTIPRGH*. This Program code starts with *19*, so it's a generic Program code. It can be used with grants, gift, plant, loan, endowment, and agency Funds. Like the Program code above, this one also links to the NACUBO function of Research.

Introduction to Banner and Finance II

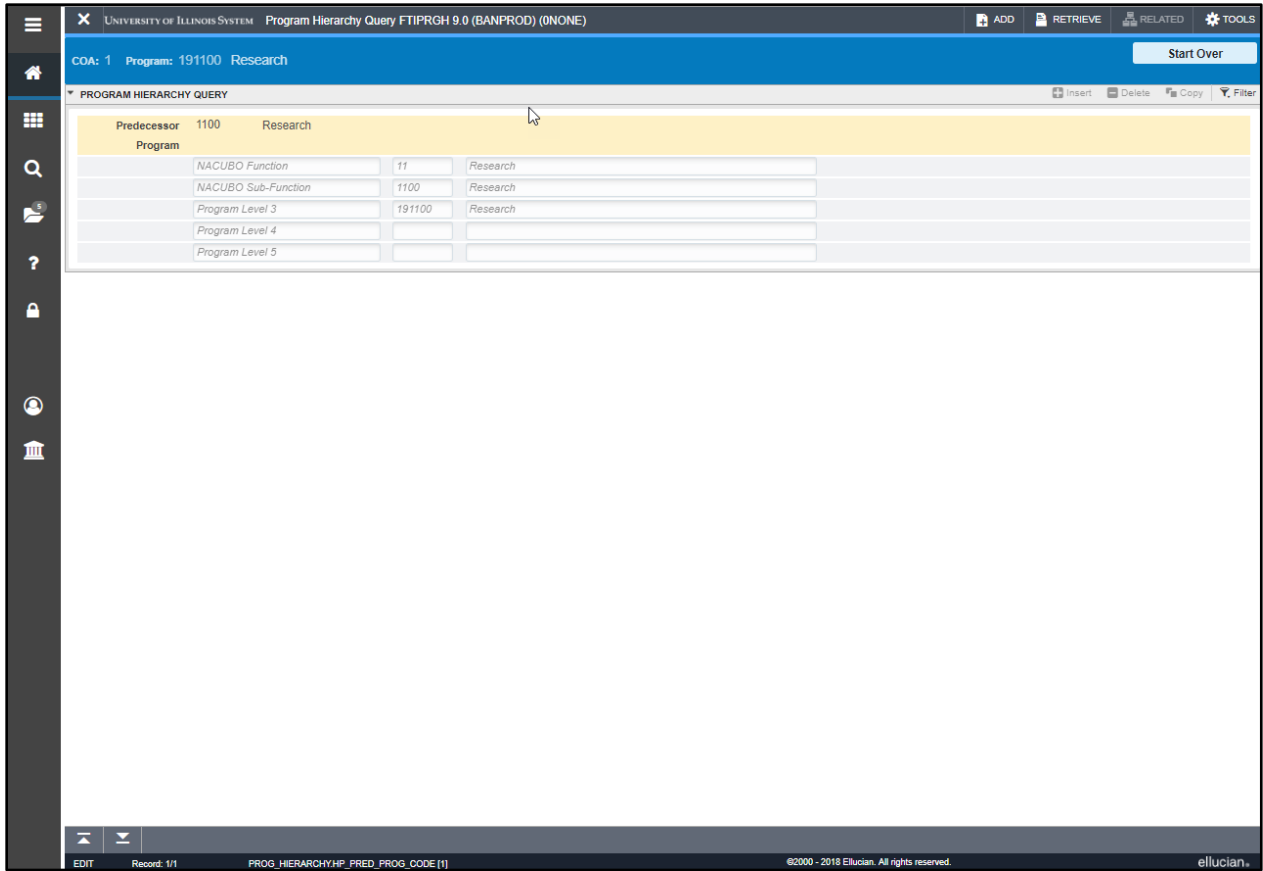


Figure 3.4: Program Hierarchy Query Page (FTIPRGH) Showing Generic Program Code

Learning Activity

Open the **Program Hierarchy Query Page (FTIPRGH)** and look up the hierarchy for the Program code below, or use your own Chart and Program code instead.

Field Name	Data to Use
COA	1
Program	598029

3.7: Activity

The Activity segment is the **sixth** segment of the C-FOAPAL accounting string. It is an optional segment, so you may not use it much in transactions. It can be used to track financial activities by short-term events, or by person. For example, a department could have a different Activity code for each employee and use that to track their staff's professional development expenses.

An Activity code does not have to be six digits. It can be anywhere from two to six characters.

C: Chart	One-digit segment referring to one of the universities of the University of Illinois System, or System Offices.
F: Fund	Identifies the funding source in a financial transaction: where is the money from?
O: Organization	Represents a functional department or unit: who is responsible for the money?
A: Account	Helps classify a transaction: what was purchased OR what type of revenue was earned?
P: Program	Identifies how the transaction supports the U of I System's main functions of instruction, research, or public service.
A: Activity	Optional segment used to track financial activities.

3.8: Location

The Location segment is the **seventh** and last segment of the C-FOAPAL accounting string. It is an optional segment. The Location segment is primarily used with the Banner Fixed Asset module to designate physical sites, such as building and room number. The Location code is six digits long and identifies the building and room where a fixed asset is located.

To learn more about fixed assets, equipment, and Location codes, check the [Equipment Management](https://www.obfs.uillinois.edu/) page, available from the OBFS website at <https://www.obfs.uillinois.edu/>.

C: Chart	One-digit segment referring to one of the universities of the University of Illinois System, or System Offices.
F: Fund	Identifies the funding source in a financial transaction: where is the money from?
O: Organization	Represents a functional department or unit: who is responsible for the money?
A: Account	Helps classify a transaction: what was purchased OR what type of revenue was earned?
P: Program	Identifies how the transaction supports the U of I System's main functions of instruction, research, or public service.
A: Activity	Optional segment used to track financial activities.
L: Location	Optional segment that designates the physical location of a fixed asset.

3.9: Requesting New C-FOAPAL Codes

Have you looked for a certain C-FOAPAL code, but couldn't find it? If you need a C-FOAPAL segment code that doesn't already exist, you can request a new one. OBFS is responsible for maintaining the Chart of Accounts, which includes creating and administering new C-FOAPAL codes.

To request a new C-FOAPAL segment code, check the [Accounting & Financial Reporting Forms](#) page on the OBFS website. The most common form to request a new C-FOAPAL code is the [Banner Fund, Program, Index Code Request Form](#) (XLS). This form is used to request new Fund, Program, and/or Index codes. OBFS will review your request and, if approved, create the new code in Banner. However, this form should **not** be used to request new gift Fund codes or grant Fund codes.

NOTE: A new code **must** be established in Banner before you can use it in any transactions.

Forms
OBFS » Forms » Accounting & Financial Reporting Forms

Accounting & Financial Reporting Forms

Banner FOAPAL
All Universities

For requests to edit/update/terminate existing FOAPAL Segments or Index Codes, please submit an email request containing the applicable chart and code numbers to be updated, along with details of the changes you would like made, to uas@uillinois.edu.

F	Banner Fund, Program, Index Code Request Form [updated: 12/12/18]
	Agency Fund Agreement [updated: 6/26/18]
	Request to Create a Foundation Gift Fund [updated: 4/17/18]
O	Banner Organization Code Request Form [updated: 08/31/18]
A	Banner Account Code Request Form [updated: 08/31/18]
P	Program Code (see Banner Fund, Program, Index Code Request Form above)
A	Banner Activity Code Request Form [updated: 08/31/18]
L	Banner Location Code Request Form [updated: 08/31/18]

- [Banner Bank Code Request Form](#) [updated: 08/31/18]
- Index Code (see Banner Fund, Program, Index Code Request Form above)
- [Banner Multiple Index Codes Request Form](#) [updated: 08/31/18]

Helpful Links

- OBFS Accounting & Financial Reporting Site
- FABWeb Login

Figure 3.5: Accounting & Financial Reporting Forms on OBFS Website

3.10: Misclassified FOAPALS

Misclassified FOAPALS happen when a C-FOAPAL accounting string combines segments that are not supposed to be used together. For example, if a Program code doesn't match the Organization and Fund codes correctly, it will cause a misclassified FOAPAL. For example, another unit could accidentally charge expenses to your Fund or Organization code, which could cost your unit money.

You can learn more about misclassified FOAPALS at the [Identify and Correct Rogue \(Misclassified\) C-FOAPAL Transactions](#) page in the [Business and Financial Policies and Procedures](#) manual or by taking the [Understanding University Financial Statements & the Reconciliation Process](#) course.

Learning Activity

From the OBFS website at <https://www.obfs.uillinois.edu/>, navigate to the Accounting & Financial Reporting Forms page.

(Hint: There are at least two different ways to get to the page.)

Support and Resources

[Introduction to Banner and Finance I](#) web-based course

[Guide to Banner Default Codes and Index Codes](#) job aid

[Fund Type Descriptions](#) job aid

[State Funds FAQs](#)

[EAA Funds FAQs](#)

[ICR Funds FAQs](#)

[Self-Supporting Fund FAQs](#)

[Grants & Sponsored Projects](#)

[Gift Fund FAQs](#)

[Introduction to Self-Supporting Funds](#)

[Business and Financial Policies and Procedures: University Funds](#)

OBFS website: <https://www.obfs.uillinois.edu/>

[Account Type Definitions](#) job aid

[Banner Account Codes](#)

[Equipment Management](#)

[Accounting & Financial Reporting Pages](#)

[Banner Fund, Program, Index Code Request Page](#) (XLS)

[Identify and Correct Rogue \(Misclassified\) C-FOAPAL Transactions](#)

[Business and Financial Policies and Procedures](#)

[Understanding University Financial Statements & the Reconciliation Process](#)

Lesson Summary

In this lesson, you learned more about the C-FOAPAL string, including how to make using a C-FOAPAL easier to remember. You learned about all of the segments (Chart, Fund, Organization, Account, Program, Activity, and Location) in detail. You also saw where to go to request new C-FOAPAL segment codes if you need them.

Lesson Review

1. What is the purpose of fund accounting?
 - a. It helps ensure that financial resources are used for their intended purpose.
 - b. It emphasizes accountability, not profitability.
 - c. It helps to make sure that financial resources are used in compliance with applicable regulations, guidelines, and restrictions.
 - d. It helps ensure the proper stewardship of financial resources.
 - e. All of the above.

2. True or False: You can find the Banner Fund, Program, Index Code Request Page on the Accounting & Financial Reporting Pages page.

3. Match each C-FOAPAL segment with its purpose.

Chart	Optional segment used to track non-budget control financial activities.
Fund	Refers to one of the universities, or System Offices.
Organization	Represents a functional department or unit.
Account	Identifies how the transaction supports the University's main functions.
Program	Identifies the source in a financial transaction.
Activity	Optional segment used to designate the physical location of a fixed asset.
Location	Helps classify a transaction as asset, liability, equity, revenue, expenditure, or transfer.

Lesson 4: Operating Ledger and General Ledger

In this lesson, you'll learn more about the Operating Ledger and the General Ledger. You'll discover why each one is important and what the differences are between them. You'll be introduced to reports and pages you can use to find information in each. You'll also learn about the Grant Ledger.

4.1: What is the Operating Ledger?

As you learned in both [Introduction to Banner and Finance I](#) and Lesson 1 of this course, the *Operating Ledger* tracks the revenue, expenses, budget, and remaining budget for specific accounting strings on a fiscal year basis. What this means is that the Operating Ledger tracks the activity for each fiscal year separately. The Operating Ledger is updated as transactions are posted, so that it has real-time totals.

You can think of the Operating Ledger as being similar to a bank account statement (or an income statement, in traditional accounting terms). It's used to compare budgets to actual financial activity. Your department will use the Operating Ledger for *reconciliation*, which is the act of balancing your department's statements with the transactions it conducted during the month or year. You can learn more about reconciliation in [Understanding University Financial Statements and the Reconciliation Process](#).

4.2: What is the Grant Ledger?

The Grant Ledger contains the same information (revenue, expenses, budget, and remaining budget) as the Operating Ledger does. However, the Operating Ledger is restricted to one fiscal year, but the information in the Grant Ledger crosses fiscal years.

Grants often have a period of performance that runs for several years, and all associated activities must be tracked for the duration of the award. The grant code allows a project's funding and expenses to be tracked across the University's fiscal years; creating a grant code establishes a sponsored project award in the Grant Ledger. The Grant Ledger, instead of running on the same fiscal timeline as the Operating Ledger, allows grants to be tracked across multiple years. For example, the financial activity of a grant established in 2014 can be traced in June of 2017, without interruption. This is known as *inception-to-date* (ITD) tracking.

4.3: What is the General Ledger?

As transactions are posted to the Operating Ledger, corresponding entries are posted automatically to the General Ledger to keep it in balance. The General Ledger contains all asset, liability, and fund balance transactions that affect the University's balance sheets.

The General Ledger reflects all revenue, expense, and transfers. It's used to measure the long-term performance of Funds that are unique to a department, such as self-supporting Funds.

If you handle self-supporting, gift, plant, or agency Funds, you will use the General Ledger for reconciliation, in addition to the Operating Ledger.

4.4: Comparing Ledgers

The chart below summarizes the differences between the Operating Ledger, Grant Ledger, and the General Ledger.

Comparison	Operating Ledger	Grant Ledger	General Ledger
What does it show?	Cumulative totals of budget, revenue, expense, and transfer transactions for a fiscal year	Cumulative totals of budget, revenue, expense, and transfer transactions across fiscal years	Assets, liabilities, and fund balance at a point in time
Timeframe?	Short-term: one fiscal year at a time	Long-term: inception-to-date	Long-term
What is it useful for?	<ul style="list-style-type: none"> Reconciling all Fund types Finding Budget Balance Avail (EDDIE) or Available Balance (Banner) 	<ul style="list-style-type: none"> Finding Budget Balance Avail (EDDIE) or Available Balance (Banner) for grants Looking up grant information 	<ul style="list-style-type: none"> Reconciling self-supporting, agency, and service plan Funds Finding Total Fund Balance (EDDIE) and Current Fund Balance (Banner)

4.5: Ledger Reports

There are many different Operating Ledger and General Ledger reports, and there are a few different ways to review them, using these systems:

- My-UI-Financials
- EDDIE (Enterprise Data Delivery Information Environment)
- Mobius View

No matter which system you use, the reports are the same. You can learn more about these systems, and their reports, in [Retrieving General Ledger Reports](#).

For the Operating Ledger, the **Revenue Expense Detail Statements**, **Revenue/Expense Transactions**, and **Encumbrance Balances** reports are used to manage and reconcile the financial activities of U of I System units. You can use them to compare each month's posted transactions with your unit's records, similar to a bank account statement, and determine your budget balance available.

The next page shows an example of the **Revenue/Expense Detail Statement**.

Introduction to Banner and Finance II

FIOL Revenue/Expense Detail Statement Version June 2017		University of Illinois Revenue/Expense Detail Statement FY 2006 Period 11 Month-End Final					As of 04-JAN-2019 Page 1 of 1 Printed: 04-JAN-2019	
Finance Standard Report		Fiscal Year: 2006 Period 11 Chart of Account: 1 - University of Illinois - Urbana Org Code: 598053 Fund Code: 200250 Prog Code: 598009 Org GL Rept: Fund GL Rept: Prog GL Rept:						
N/A								
Chart	1	University of Illinois - Urbana	Level	Principal Investigator	Fund Term Dt	Grant Code	N/A	
Organization	598053	VCM ICR	6		Fund Exp End Dt	Financial Manager	Kennedy, Sara Laraine	
Fund	200250	103 Indirect Cost Recovery	4		Project Start Dt	Indirect Cost Rate	Indirect Cost Basis	
Program	598009	Vet Clinic Med Reg	3		Project End Dt			
Fund Type	2C	Institutional Costs Recovered	2		Budget Start Date			
Sponsor	N/A				Budget End Date			
Account	Description	Permanent Budget	Temporary Budget	Current Budget	Current Month	Year to Date	Encumbrances	Budget Bal Avail
308800	Indirect Cost Recovery Revenue	-25,000.00	0.00	-25,000.00	-141.53	-23,441.50	0.00	-1,558.50
	Indirect Cost Recovery	-25,000.00	0.00	-25,000.00	-141.53	-23,441.50	0.00	-1,558.50
Total Revenues		-25,000.00	0.00	-25,000.00	-141.53	-23,441.50	0.00	-1,558.50
213200	Staff Technical Salary	0.00	0.00	0.00	47.70	47.70	0.00	-47.70
	Staff Salary	0.00	0.00	0.00	47.70	47.70	0.00	-47.70
219120	SURS Retirement Benefit	0.00	0.00	0.00	5.27	5.27	0.00	-5.27
219210	Medicare Matching Payment	0.00	0.00	0.00	0.09	0.09	0.00	-0.09
	Benefit Costs	0.00	0.00	0.00	5.96	5.96	0.00	-5.96
Total Personnel Expenses		0.00	0.00	0.00	53.96	53.96	0.00	53.96
109910	Budget Balance Forward-FOP Expense	0.00	36,746.59	36,746.59	0.00	0.00	0.00	36,746.59
	Expense Budget Pool	0.00	36,746.59	36,746.59	0.00	0.00	0.00	36,746.59
120000	Materials and Supplies-Budg/Sum	0.00	2,556.00	2,556.00	0.00	0.00	0.00	2,556.00
120010	Budget Balance Forward-Mat/Supp	12,500.00	0.00	12,500.00	0.00	0.00	0.00	12,500.00
122000	Medical and Hospital Supplies	0.00	0.00	0.00	0.00	1,748.83	0.00	-1,748.83
124000	Scientific and Laboratory Supplies	0.00	0.00	0.00	1,301.12	3,188.09	0.00	-3,188.09
126090	NC IT Equipment \$100-499	0.00	0.00	0.00	0.00	1,709.80	0.00	-1,709.80
	Materials and Supplies	12,500.00	2,556.00	15,056.00	1,301.12	6,646.72	0.00	8,409.28
130000	Travel/Vehicle Operations-Budg/Sum	12,500.00	0.00	12,500.00	0.00	0.00	0.00	12,500.00
131100	Foreign Travel-Emply/EE Reimb	0.00	0.00	0.00	0.00	1,477.94	0.00	-1,477.94
	Transportation Services	12,500.00	0.00	12,500.00	0.00	1,477.94	0.00	11,022.06
142900	Other General Services	0.00	0.00	0.00	0.00	856.00	0.00	-856.00
145300	Commercial Carrier Services	0.00	0.00	0.00	31.77	70.63	0.00	-70.63
147400	So/Lab Eq Repair/Maint Non-FS/FM	0.00	0.00	0.00	0.00	756.00	0.00	-756.00
	Services	0.00	0.00	0.00	31.77	1,682.63	0.00	-1,682.63
Total Non-Personnel Expenses		25,000.00	39,302.59	64,302.59	1,332.89	9,807.29	0.00	54,495.30
Total Indirect Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Direct Expenses		25,000.00	39,302.59	64,302.59	1,332.89	9,807.29	0.00	54,441.64
Total Transfers		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenses and Transfers		25,000.00	39,302.59	64,302.59	1,332.89	9,807.29	0.00	54,441.64
Net Totals		0.00	39,302.59	39,302.59	1,245.02	-13,680.55	0.00	62,883.14

Figure 4.1: Revenue/Expense Detail Statement

For the Grant Ledger, the **Revenue Expense Detail Statement Inception to Date** is used to manage and reconcile the financial activities of grants. The ITD report is available for Fund codes that are linked to a grant code. You can use it to compare posted transactions with your grant records, similar to a bank account statement, and determine your grant balance available.

The next page shows an example of the **Revenue/Expense Detail Statement Inception to Date**.

Introduction to Banner and Finance II

FIOL Revenue/Expense Detail Statement Inception to Date Version June 2017		University of Illinois Revenue/Expense Detail Statement Inception to Date FY 2016 Period 10 Month-End Final					As of 04-JAN-2019 Page 24 of 82 Printed: 04-JAN-2019	
Finance Standard Report		Fiscal Year: 2016 Period 10 Chart of Account: 1 - University of Illinois - Urbana Org Code: Fund Code: Prog Code: 191100 Org GL Rept: Fund GL Rept: Prog GL Rept:						
Site-Based Data Curation for Small Science: Building a Living Science Museum and Advancing the National Data Network								
Chart	1	University of Illinois - Urbana	Level	Principal Investigator	Fund Term Dt	02/23/2016	Grant Code	A0193
Organization	992000	Information Sciences	6		Fund Exp End Dt	07/01/2016	Financial Manager	Van Uithoven, Vicki
Fund	485154	992 IMLS LG-06-12-0706-12	4	Eke, Janet Wyatt	Project Start Dt	10/01/2012	Indirect Cost Rate	Indirect Cost Basis
Program	191100	Research	3		Project End Dt	09/30/2015	58.50	1MTD2
Fund Type	4A	Sponsored Prog-US Gov G & C	2		Budget Start Date	10/01/2012	60.00	1TUIT1
Sponsor	Institute of Museum & Library Services (IMLS)				Budget End Date	09/30/2015		

Account	Description	Accounted for Budget	Current Month	Year to Date	Inception to Date	Encumbrances	Budget Bal Avail
132220	OutState Travel EE Reimb-Lodging	0.00	0.00	0.00	3,139.62	0.00	-3,139.62
132230	OutState Travel EE Reimb-Mileage	0.00	0.00	-59.89	275.72	0.00	-275.72
132240	OutState Trav EE Reim-Tolls/Parking	0.00	0.00	-16.00	112.25	0.00	-112.25
132250	OutState Travel EE Reimb-Air Travel	0.00	0.00	-2,085.20	5,690.00	0.00	-5,690.00
132400	OutState Travel-Payment to Vendor	0.00	0.00	498.20	3,707.19	0.00	-3,707.19
134300	OutState Vehicle Rental-EE Reimb	0.00	0.00	0.00	476.14	0.00	-476.14
	Transportation Services	18,900.00	0.00	-1,893.39	15,231.97	0.00	3,668.03
140000	Contracted Services-Budg/Sum	7,912.00	0.00	0.00	0.00	0.00	7,912.00
141600	Conf Registration Fee-Empl Reimb	0.00	0.00	-205.00	150.00	0.00	-150.00
141650	Conference Reg Fee Vendor Payment	0.00	0.00	0.00	620.00	0.00	-620.00
142500	Meals/Refreshments/Catering	0.00	0.00	-35.00	73.99	0.00	-73.99
142502	Luncheon	0.00	0.00	-23.00	0.00	0.00	0.00
142503	Dinner	0.00	0.00	-776.00	0.00	0.00	0.00
142504	Refreshments/Breaks	0.00	0.00	-44.65	0.00	0.00	0.00
142507	Other Meals/Receptions	0.00	0.00	-456.05	30.00	0.00	-30.00
146200	DO NOT USE Printing Services	0.00	0.00	0.00	52.50	0.00	-52.50
146300	Copying/Duplicating Services	0.00	0.00	0.00	124.32	0.00	-124.32
149190	Participant Costs-Other Payments	16,300.00	0.00	0.00	0.00	0.00	16,300.00
154900	Non-Employee Travel Reimbursements	0.00	0.00	0.00	749.90	0.00	-749.90
154910	Non-Employee Travel Paym to Vendor	0.00	0.00	0.00	1,075.38	0.00	-1,075.38
155200	Central Instruct/Resrch Comput Serv	0.00	0.00	0.00	1,654.49	0.00	-1,654.49
156001	Sponsored Subaward 1	80,428.00	0.00	0.00	80,395.30	0.00	32.70
	Services	104,640.00	0.00	-1,540.30	84,925.88	0.00	19,714.12
	Total Non-Personnel Expenses	124,983.42	0.00	-3,433.69	100,398.44	0.00	24,584.98
198132	Fac & Adm Costs-MTDC UIUC FY09	108,952.00	0.00	939.22	101,478.04	0.00	7,473.96
198152	Fac & Adm Costs-Tuit Dir UIUC FY12	23,838.00	0.00	2,847.33	45,558.39	0.00	-21,720.39
	Indirect Costs Pool	132,790.00	0.00	3,786.55	147,036.43	0.00	-14,246.43
	Total F&A Costs and Tuition Remission	132,790.00	0.00	3,786.55	147,036.43	0.00	-14,246.43
	Total Indirect Expenses	132,790.00	0.00	3,786.55	147,036.43	0.00	-14,246.43
	Total Direct Expenses	243,108.42	0.00	1,605.51	228,861.99	0.00	14,246.43
	Total Transfers	0.00	0.00	0.00	0.00	0.00	0.00
	Total Expenses and Transfers	375,898.42	0.00	5,392.06	375,898.42	0.00	0.00
	Net Totals	0.00	0.00	0.00	0.00	0.00	0.00

Printed: 04-JAN-2019 11:38:34Page 24 of 82

Figure 4.2: Revenue/Expense/Transfer Detail Statement Inception to Date

For the General Ledger, the **Asset/Liability Statements** and **Asset/Liability Transactions** report are used to manage and reconcile the financial activity of self-supporting, gift, service plan, plant, and agency Funds by providing asset, liability, and Fund balances.

The image below is an example of the **Asset/Liability Summary Statement**.

Introduction to Banner and Finance II

FIGL Asset/Liability Summary Statement		University of Illinois Asset/Liability Summary Statement FY 2005 Period 03 Month-End Final				As of 04-JAN-2019 Page 1 of 1 Printed: 04-JAN-2019																																									
Version: October 2017		Fiscal Year: 2005 Period: 03																																													
Finance Standard Report		Fund Code: 301732 Chart of Account: 1 - University of Illinois - Urbana Fund GL Rept:																																													
<table style="width: 100%; border: none;"> <tr> <td style="width: 15%;">N/A</td> <td style="width: 15%;">Chart</td> <td style="width: 15%;">1</td> <td style="width: 15%;">1 - University of Illinois - Urbana</td> <td style="width: 10%;">Level</td> <td style="width: 10%;">4</td> <td style="width: 10%;">Principal Investigator</td> <td style="width: 10%;">Fund Term Dt</td> <td style="width: 10%;">Grant Code</td> <td style="width: 10%;">N/A</td> </tr> <tr> <td></td> <td>Fund</td> <td>301732</td> <td>255 Rev Rev Vet Clinic</td> <td></td> <td></td> <td></td> <td>Fund Exp End Dt</td> <td>Financial Manager</td> <td>Kennedy, Sara Laraine</td> </tr> <tr> <td></td> <td>Fund Type</td> <td>3Q</td> <td>Departmental Activities</td> <td></td> <td>2</td> <td></td> <td>Project Start Dt</td> <td>Budget Start Date</td> <td></td> </tr> <tr> <td></td> <td>Sponsor Name</td> <td colspan="2">N/A</td> <td></td> <td></td> <td></td> <td>Project End Dt</td> <td>Budget End Date</td> <td></td> </tr> </table>								N/A	Chart	1	1 - University of Illinois - Urbana	Level	4	Principal Investigator	Fund Term Dt	Grant Code	N/A		Fund	301732	255 Rev Rev Vet Clinic				Fund Exp End Dt	Financial Manager	Kennedy, Sara Laraine		Fund Type	3Q	Departmental Activities		2		Project Start Dt	Budget Start Date			Sponsor Name	N/A					Project End Dt	Budget End Date	
N/A	Chart	1	1 - University of Illinois - Urbana	Level	4	Principal Investigator	Fund Term Dt	Grant Code	N/A																																						
	Fund	301732	255 Rev Rev Vet Clinic				Fund Exp End Dt	Financial Manager	Kennedy, Sara Laraine																																						
	Fund Type	3Q	Departmental Activities		2		Project Start Dt	Budget Start Date																																							
	Sponsor Name	N/A					Project End Dt	Budget End Date																																							
Account	Description	PM Ending Bal	CM Change	CM Ending Bal	PY Ending Bal																																										
51	Cash and Cash Equivalents	958,592.09	-178,430.21	780,161.88	940,028.78																																										
57	Accounts Receivables	171,206.52	-2,548.75	168,657.77	199,859.94																																										
5H	Inventories	171,110.42	0.00	171,110.42	165,888.42																																										
Total Assets		1,300,909.03	-180,978.96	1,119,930.07	1,305,777.14																																										
61	Accounts Payable and Accr Expense	-26,175.74	9,275.64	-16,900.10	-82,910.04																																										
65	Accrued Payroll	0.00	0.00	0.00	-120,043.32																																										
Total Liabilities		-26,175.74	9,275.64	-16,900.10	-202,953.36																																										
71	Current-Unrestricted	-1,102,823.78	0.00	-1,102,823.78	-1,327,510.96																																										
85	Revenue Control	-1,406,986.84	-725,789.40	-2,132,776.24	-7,772,608.61																																										
86	Expenditure Control	1,235,077.33	897,492.72	2,132,570.05	7,670,295.79																																										
87	Transfer Control	0.00	0.00	0.00	327,000.00																																										
Total Fund Balance		-1,274,733.29	171,703.32	-1,103,029.97	-1,102,823.78																																										
Budget/Encumbrance Controls																																															
81	Budgeted Revenue Control	8,179,180.00	0.00	8,179,180.00	7,492,549.00																																										
82	Budgeted Expenditure Control	-8,179,180.00	0.00	-8,179,180.00	-7,492,549.00																																										
88	Encumbrance Control	0.00	0.00	0.00	0.00																																										
89	Commitment Control	0.00	0.00	0.00	0.00																																										

Figure 4.3: Asset/Liability Summary Statement

4.6: Searching for Ledger Information in Banner

In addition to the reports shown on the previous pages, you can search Banner for information in the Operating Ledger, the Grant Ledger, and the General Ledger.

Operating Ledger Query Page *FGIBDST*

To look up information from the Operating Ledger, use the **Organization Budget Status Page (FGIBDST)** in Banner. For example, if you need to find a current balance by C-FOAPAL, *FGIBDST* can give you that information.

FGIBDST shows a summary of the Operating Ledger for the C-FOAPAL entered, sorted by Account code. You can search by any combination of Fund, Organization, Account (or Account Type), Program, Activity, and Location codes.

Page Name	Page Title	Path
FGIBDST	Organization Budget Status	Finance System Menu » General Ledger » General Accounting Query Forms » General Budget Query Forms » Organization Budget Status

Introduction to Banner and Finance II

NOTE: See Appendix C for information on the fields in the **Organization Budget Status Page (FGIBDST)**, including definitions of all the fields used in the following example.

Follow these steps to use the **Organization Budget Status Page (FGIBDST)**.

Step	Action	Results/Decisions
1.	Log in to Banner at https://apps.uillinois.edu/banner/ .	Banner opens.
2.	Type <i>FGIBDST</i> in the Search field and press ENTER.	<i>FGIBDST</i> opens.
3.	Type the Chart code in the Chart field, if necessary.	
4.	Press the TAB key to move to the Fiscal Year field and type the appropriate fiscal year.	
5.	If you want to narrow your search to specific Account detail, select the Query Specific Account check box.	
6.	Clear the Include Revenue Accounts check box if you're looking up a state, ICR, gift, grant, or plant Fund.	
7.	Verify that Both is displayed in the Commit Type field.	This is the default selection.
8.	Press the TAB key to move to the Organization field and type the Organization code.	
9.	Press the TAB key to move to the Fund field and type the Fund code.	
10.	Press the TAB key to move to the Program field and type the Program code.	
11.	Press the TAB key to move to the Account field. Type an Account code in the Account field, if searching by Account.	Leave this field blank to search for all Account codes.
12.	Click the Go button.	Details display, sorted by Account code.
13.	Scroll down, if necessary, to review the results.	
14.	Click the Close button to return to the main menu.	

Introduction to Banner and Finance II

Account	Type	Title	Adjusted Budget	YTD Activity	Commitments	Available Balance
109900	E	Budget-FOP String Expense	224,057,035.76		0.00	224,057,035.76
109910	E	Budget Balance Forward-FOP Expense	179,507,107.66		0.00	179,507,107.66
109920	E	Budget for Rescission	70,564.00		0.00	70,564.00
109990	E	State Budget Balance Forward	30,259,129.00		0.00	30,259,129.00
120000	E	Materials and Supplies-Budg/Sum	8,009,062.00		0.00	8,009,062.00
120010	E	Budget Balance Forward-Mat/Supp	5,500.00		0.00	5,500.00
120500	E	Budget Exchange-Mat/Supply Expense	0.00		0.00	0.00
120990	E	Budget-Instit Budget Balancing	10,000.00		0.00	10,000.00
121100	E	Office Supplies	118,894.00		116,008.68	-46,330.44
121180	E	Office Equipment < \$100	0.00		1,511.92	-1,615.63
121200	E	Library Supplies	0.00		139.85	-139.85
121300	E	Information Technology Equip < \$100	300.00		64,208.66	-66,143.53
121400	E	Educational/Instructional Supplies	0.00		63,340.08	-63,954.98
121500	E	Small Tools <\$100	0.00		40.00	-40.00
121600	E	Parts for Furniture/Office Equip	0.00		3,662.68	-7,299.10
121700	E	Parts for Other Equipment	0.00		101.00	-101.00
122012	E	Medical Instruments/Equipment Parts	0.00		101.00	-101.00
124000	E	Scientific and Laboratory Supplies	0.00		14,812.07	-33,266.08
124010	E	Scientific/Laboratory Common Gases	0.00		0.00	-185.68
124030	E	Laboratory Animals	0.00		0.00	-5,816.00
Net Total			-208,784,979.93	-236,670,285.60	65,309,139.20	

Figure 4.4: Organization Budget Status Page (FGIBDST)

Grant Ledger Query Page *FZIGITD*

The **Grant Inception To Date Page (*FZIGITD*)** is used to view all inception-to-date financial information for grants and to monitor the overall financial status of a grant. To use *FZIGITD*, you must know the grant code (not the Fund code) that you want to query. *FZIGITD* is a very flexible page; for example, you can query in different ways to provide results for specific date parameters, excluding indirect costs, Fund detail, or Account code rollups.

If you work with grants, you can learn much more about them by taking the course [GC 101: Grants & Contracts for Professional and Administrative Personnel](#).

Page Name	Page Title	Path
FZIGITD	Grant Inception To Date	Finance System Menu » Research Accounting » Research Accounting Grants » Grant Inquiry » Grant Inception To Date

NOTE: See Appendix C for information on the fields in the **Grant Inception To Date Page (*FZIGITD*)**, including definitions of all the fields used in the following example.

Follow these steps to use the **Grant Inception To Date Page (*FZIGITD*)**.

Step	Action	Results/Decisions
1.	Log in to Banner at https://apps.uillinois.edu/banner/ .	Banner opens.
2.	Type <i>FZIGITD</i> in the Search field and press ENTER.	<i>FZIGITD</i> opens.
3.	Type the Chart code in the Chart of Accounts field.	
4.	Press the TAB key to move to the Grant field.	
5.	Type the grant code in the Grant field.	

Introduction to Banner and Finance II

Step	Action	Results/Decisions
6.	Press the TAB key.	The grant title displays.
7.	Click the Go button.	Grant activity completes the section.
8.	Review activity information and note the balance in the Net Total row, Available Balance column.	
9.	Click the Close button to return to the main menu.	

Account	Type	Description	Adjusted Budget	Activity	Commitments	Available Balance
120000	E	Materials and Supplies-Budg/Sum	28,963.00	0.00	0.00	28,963.00
121100	E	Office Supplies	0.00	10.13	0.00	-10.13
121400	E	Educational Supplies	0.00	30.15	0.00	-30.15
129200	E	Printing - UI Service	0.00	-536.71	0.00	536.71
129300	E	Printing - External Vendor	0.00	150.00	0.00	-150.00
131000	E	Foreign Travel-Budg/Sum	15,600.00	0.00	0.00	15,600.00
131100	E	Foreign Travel-EmployEE Reimb	0.00	0.00	0.00	0.00
131110	E	Foreign Travl EE Reim-Meals/PerDiem	0.00	0.00	0.00	0.00
131120	E	Foreign Travel EE Reimb-Lodging	0.00	0.00	0.00	0.00
131140	E	Foreign Travel EE Reim-Tolls/Parking	0.00	0.00	0.00	0.00
132000	E	Domestic Travel-Budg/Sum	2,064.00	0.00	0.00	2,064.00
132210	E	OutState Trav EE Reim-Meals/PerDiem	0.00	176.00	0.00	-176.00
132220	E	OutState Travel EE Reimb-Lodging	0.00	1,281.44	0.00	-1,281.44
132240	E	OutState Trav EE Reim-Tolls/Parking	0.00	42.25	0.00	-42.25
132300	E	InState Travel-Payment to Vendor	0.00	0.00	0.00	0.00
132400	E	OutState Travel-Payment to Vendor	0.00	1,103.90	0.00	-1,103.90
133100	E	In State Carpool	0.00	211.72	0.00	-211.72
133200	E	Out of State Carpool	0.00	191.62	0.00	-191.62
140000	E	Contracted Services-Budg/Sum	80,058.00	0.00	0.00	80,058.00
141450	E	Publishing Services	0.00	100.00	0.00	-100.00
NET TOTAL			Adjusted Budget	Activity	Commitments	Available Balance
			735,000.00	223,404.00	181,000.30	330,595.70

Figure 4.5: Grant Inception To Date Page (FZIGTD)

General Ledger Query Page *FGITBSR*

To look up information in the General Ledger, use the **Trial Balance Summary Page (FGITBSR)**. Use this page to find your Fund's balance. Look for the **Current Fund Balance** field at the bottom. If it shows **Credit** in the **Debit/Credit** column, it is a favorable balance. This is useful for self-supporting Funds, agency Funds, and service plan Funds.

You can't search *FGITBSR* by Organization code, so you should only use it for Fund codes that are unique to your department. You shouldn't use it for Fund codes that are shared by many departments, such as State or ICR.

Page Name	Page Title	Path
FGITBSR	Trial Balance Summary	Finance System Menu » General Ledger » General Accounting Query Forms » Trial Balance Summary

Introduction to Banner and Finance II

NOTE: See Appendix C for information on the fields in the **Trial Balance Summary Page (FGITBSR)**, including definitions of all the fields used in the following example.

Follow these steps to use the **Trial Balance Summary Page (FGITBSR)**.

Step	Action	Results/Decisions
1.	Log in to Banner at https://apps.uillinois.edu/banner/ .	Banner opens.
2.	Type FGITBSR in the Search field and press ENTER.	FGITBSR opens.
3.	Type the Chart code in the COA field, if necessary.	
4.	Press the TAB key to move to the Fiscal Year field and type the appropriate fiscal year.	
5.	Press the TAB key to move to the Fund field and type the appropriate Fund code.	
6.	Click the Go button.	Details display, sorted by Account code.
7.	Scroll down, if necessary, to review the results, especially the Current Fund Balance field.	
8.	Click the Close button to return to the main menu.	

Acct Type	Account	Description	Beginning Balance	Debit/Credit	Current Balance	Debit/Credit
51	51000	Claim on Cash	34,171.44	Debit	13,909.90	Debit
57	53060	Accounts Receivable - Year-end	0.00	Debit	0.00	Debit
57	53099	Allow Uncoll Accts-Banner System AR	0.00	Credit	0.00	Credit
57	53100	Accounts Receivable - General	0.00	Debit	0.00	Debit
61	61000	Accounts Payable System	0.00	Credit	0.00	Credit
65	61600	Accrued Payroll	918.39	Credit	1,126.13	Credit
71	71300	FBal Stores and Service	33,253.05	Credit	33,253.05	Credit
7H	77000	Beginning Fund Balance	0.00	Credit	0.00	Credit
81	81000	Budgeted Revenue Control	0.00	Debit	21,500.00	Debit
82	82000	Budgeted Expense Control	0.00	Credit	21,500.00	Credit
84	84000	Budgeted Change to Fund Balance	0.00	Credit	0.00	Credit
85	85000	Revenue Control	0.00	Credit	25,018.35	Credit
86	86000	Expense Control	0.00	Debit	45,487.63	Debit
88	88000	Encumbrance Control	0.00	Debit	2,098.02	Debit
88	88200	Reserve for Encumbrances	0.00	Credit	2,098.02	Credit
89	89000	Commitment Control	0.00	Debit	0.00	Debit
89	89200	Reserve for Commitments	0.00	Credit	0.00	Credit
		Total ALL ACCOUNTS	0.00		12,783.77	Credit

Figure 4.6: Trial Balance Summary Page (FGITBSR)

Learning Activity

Follow the steps on pages 37-38 to use the **Organization Budget Status Page (FGIBDST)**. Fill in the fields below with your own C-FOP information and use the current fiscal year.

Field Name
Chart
Fiscal Year
Organization
Fund
Program

Using the steps on page 40, look up the Current Fund Balance on the **Trial Balance Summary Page (FGITBSR)**. Fill in the fields below with your own Chart and Fund, and use the current fiscal year.

Field Name
COA
Fund
Fiscal Year

Support and Resources

[Introduction to Banner and Finance I](#) web-based course

[Understanding University Financial Statements and the Reconciliation Process](#)

[Retrieving General Ledger Reports](#)

[GC 101: Grants & Contracts for Professional and Administrative Personnel](#)

Banner login: <https://apps.uillinois.edu/banner/>

Lesson Summary

In this lesson, you learned more about the Operating Ledger and the General Ledger. You discovered why each one is important and what the differences are between them. You were introduced to reports and pages you can use to find information in each. You also learned about the Grant Ledger.

Lesson Review

1. In addition to the Operating Ledger, you would also use the General Ledger to reconcile which of these types of Funds?

(Hint: More than one answer may be correct.)

- a. Self-supporting
- b. Agency
- c. ICR
- d. State

Introduction to Banner and Finance II

2. True or False: The Operating Ledger is used to measure the long-term performance of Funds that are unique to a department.

Course Summary

In this course, you learned more about the C-FOAPAL string. You discovered how to navigate Banner and search for financial information. You also learned about finance topics like fund accounting, the Operating Ledger, and the General Ledger.

Now that you've taken this course, you're ready to take many of the other training courses offered by the Office of Business and Financial Services (OBFS). See Appendix A for a list of related courses and information on how to register for courses.

Course Objectives

Now that you have completed this course, you are able to:

- Find appropriate resources on the OBFS website.
- Navigate Banner.
- Search for information in Banner.
- Explain the structure of the C-FOAPAL accounting string.
- Describe fund accounting and funding sources.
- Explain the difference between the Operating Ledger and the General Ledger.

Answer Key

Lesson 1, Banner and Finance Review

1. True or False: The General Ledger is the core module of Banner Finance; it holds a summary of all the financial transactions that are entered.

Answer: True.

2. From the Accounting & Financial Reporting page, you can find the following:
 - a. Information about grants
 - b. How to submit an employee reimbursement
 - c. Information about Account codes
 - d. How to request a P-Card

Answer: c. Information about Account codes is available from the Accounting & Financial Reporting page.

Lesson 2, Navigating Banner

1. True or False: The best way to navigate from one field to another is to use your mouse to click in a field.

Answer: False. The best way to navigate from one field to another is to press the TAB key.

2. Which of the following are valid wild card characters in Banner?
 - a. %
 - b. *
 - c. #
 - d. _

Answer: a. % (percent sign) and d. _ (underscore) are the two valid wild cards.

3. How can you navigate to a different section?
 - a. Use the Next Section button.
 - b. Click the Tools Menu, then Options to the select the section.
 - c. Use Alt+PageDown or Alt+PageUp on your keyboard.
 - d. All of the above.

Answer: d. All of the above can be used to navigate to a different section.

Lesson 3, The C-FOAPAL Accounting String

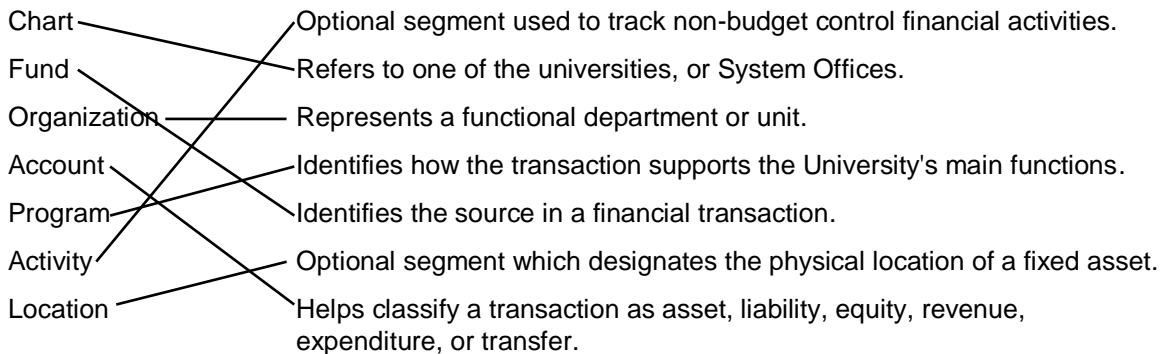
1. What is the purpose of fund accounting?
 - a. It helps ensure that financial resources are used for their intended purpose.
 - b. It emphasizes accountability, not profitability.
 - c. It helps to make sure that financial resources are used in compliance with applicable regulations, guidelines, and restrictions.
 - d. It helps ensure the proper stewardship of financial resources.
 - e. All of the above.

Answer: e. All of the above serves the purpose of fund accounting.

2. True or False: You can find the Banner Fund, Program, Index Code Request Page on the Accounting & Financial Reporting Forms page.

Answer: True.

3. Match each C-FOAPAL segment with its purpose.



Lesson 4, Operating Ledger and General Ledger

1. In addition to the Operating Ledger, you would also use the General Ledger to reconcile which of these types of Funds?
 - a. Self-supporting
 - b. Agency
 - c. ICR
 - d. State

Answer: a. Self-supporting and b. Agency. The Operating Ledger is used to reconcile all Fund types, and the General Ledger is also used for reconciling self-supporting Funds and agency Funds.

2. True or False: The Operating Ledger is used to measure the long-term performance of Funds that are unique to a department.

Answer: False. The Operating Ledger tracks the revenue, expenses, budget, and remaining budget for specific accounting strings on a fiscal year basis, while the General Ledger reflects the long-term performance of Funds that are unique to a department.

Glossary

Term	Definition
Account	A code representing revenue, expenditures, asset, liability, equity, and transfers.
Account Type	A two-digit code reflecting the logical classification of Accounts with similar characteristics or uses, such as assets, liabilities, equity, revenue, and expenses.
Activity	An optional C-FOAPAL segment for use in tracking non-budget control financial activities. The activity is usually short in duration.
C-FOAPAL (or FOAPAL)	Chart, Fund, Organization, Account, Program, Activity, and Location are the seven components that represent the Chart of Account (COA) structure.
Chart	A one-digit code that refers to one of the universities of the University of Illinois System, or other major accounting entity, used to facilitate financial reporting.
Data-Enterable	A Banner segment code that can be used in a transaction, query, or reporting action.
Default Code	A regular C-FOAPAL segment code that has another C-FOAPAL segment code or codes associated with it.
Encumbrance	Encumbrances specifically set aside funding to pay for projected non-payroll and non-purchase order expenses. All general encumbrances are classified as reservations of budgeted Funds in Banner. There is no classification between different types of encumbrances, such as commitments and obligations.
Equity	The net value of an asset or business (assets minus liabilities). In College and University Accounting, referred to as Fund Balance.
Field	An area in a page where you can enter, query, change, and display information.
FOAPAL (or C-FOAPAL)	Chart, Fund, Organization, Account, Program, Activity, and Location are the seven components that represent the Chart of Account (COA) structure.
FOP	Fund, Organization, and Program.
Function Keys	Keyboard shortcuts for common Banner functions.
Fund	A required segment of the C-FOAPAL accounting string that identifies a source of revenue for accounting and financial reporting purposes.
Fund Accounting	An accounting system that emphasizes accountability (not profitability) to help ensure the proper stewardship of financial resources.
Fund Type	Fund Code types used to classify and aggregate Fund Code Data.
General Ledger (module)	The General Ledger module is the core of the Finance System. General Ledger supports comprehensive Fund accounting, including general encumbrance accounting.
Hierarchy	A hierarchy in a C-FOAPAL code segment reflects the relationships among its levels and supports roll-up reporting. The Fund, Organization, Account, Program, and Location codes are organized using reporting relationships between the different levels of codes.
Inception-to-Date (ITD)	A period from the time a Fund is established through the current date. Amounts shown in inception-to-date columns or fields may cross fiscal years.

Introduction to Banner and Finance II

Term	Definition
Index Code	A "shortcut" code that, when entered, populates other codes into C-FOAPAL fields. These codes can increase data entry accuracy.
Location	An optional segment of the C-FOAPAL string primarily used with, but not limited to, the Fixed Asset module to designate physical places or sites, such as building and room number.
Misclassified FOAPAL	A C-FOAPAL created that uses any combination of improper or unintended C-FOP segment codes; e.g., a Fund code from one department with an Organization and Program code from another department.
Operating Ledger	The Operating Ledger stores cumulative totals of revenue, expense and transfer transactions on a fiscal year basis. It is updated as transactions are posted so it has real-time totals.
Organization	A segment of the C-FOAPAL accounting string used to identify a functional reporting department (such as a school, college, or department) with discrete financial activities.
Practice Plan	A self-supporting Fund used by the medical services. It is another term for <i>Service Plans</i> used at UIC.
Program	A segment of the C-FOAPAL accounting string that determines the use of monies at the expenditure level. Program designates NACUBO functional classifications, e.g., instruction, research, public service, institutional support and sub-classifications.
Reconciliation	The act of balancing the department's statements with the transactions it conducted during the month or year.
Record	A set of related fields stored as a single unit.
Roll-Up Code	A characteristic of a C-FOAPAL code that is used only to aggregate information about lower-level entities in a hierarchy, for reporting purposes. A roll-up C-FOAPAL code cannot be used in a financial transaction that is posted to a ledger.
Self-Supporting Fund	Self-supporting Funds are established by departments that support their operations with revenue generated through the sale of products or services. These special revenue-generating Funds require accounting and management practices that are different from the ones used to manage other Funds.
Service Plan Funds (also known as Practice Plan Funds)	Self-supporting Funds approved by the Board of Trustees under the State of Illinois statutes to bill and collect for health care professional services provided at U of I System facilities at UIC. These include the Medical Service Plans (MSPs), Nursing Service Plans (NSPs), and Dental Service Plans (DSPs). These Funds come under special accounting requirements.
Wild Card Character	A character that tells Banner that you are searching for an unspecified value.

Appendix A: OBFS Resources

OBFS Training Center

The OBFS Training Center aims to meet units' needs for training, knowledge, and understanding of the OBFS systems, policies, and processes. From their web site, you may access information on types and availability of courses, register for classes, access online training, and download training materials. Visit the OBFS Training Center at <http://www.obfs.uillinois.edu> and click the **Training Center** link. Then check out these helpful links:

- Click the **Course Registration** link to register for an OBFS training course.
- Review the **Curriculum Guide** to help identify OBFS courses and prerequisites you should take.

OBFS News Center

If you wish to receive announcements from the OBFS functional unit sponsoring the content of this course, subscribe to the Accounting and Financial Reporting announcements at the OBFS News Center as outlined below:

OBFS Home Page: <http://www.obfs.uillinois.edu>

> **Sign up for e-mail updates!** (See the link on the lower right side of the page.)

> Fill out the form and be sure to select the following topic: **Finance**

Related Courses

Materials for the following courses are available from the OBFS Training Center web site when you go to <http://www.obfs.uillinois.edu> and click the **Training Center** link. Then click the **Job Aids & Training Materials** link to see these and other courses:

- Introduction to Banner and Finance I
- Journal Voucher Processing
- Retrieving General Ledger Reports
- General Encumbrances
- Understanding University Financial Statements & the Reconciliation Process
- Introduction to Self-Supporting Funds
- Reporting for Managers
- Managing Self-Supporting Funds
- Introduction to Property Accounting (FA 101)
- FABweb Additions and Updates (FA 102)
- FABweb Transfers and Disposals (FA 103)
- Equipment Loans and Other Transfers (FA 104)
- Physical Inventory of Equipment (FA 105)
- Account Code Search
- Fiscal Control and Internal Auditing Act (FCIAA) Certification
- Misclassified FOAPAL Reports in EDDIE
- Multiple-Year Labor Encumbering in Banner

Appendix B: Support and Resources Summary

How Do I...?	Use This Tool:	Reference Location:
Find an Account code?	Account Code Search, Banner Account Codes page	Lesson 3
Find training materials and information?	OBFS Training Center	Lesson 1
Identify a misclassified (rogue) FOAPAL?	Identify and Correct Rogue (Misclassified) C-FOAPAL Transactions page	Lesson 3
Identify the type of Fund?	Fund Type Descriptions job aid	Lesson 3
Log in to Banner?	https://apps.uillinois.edu/banner/	Lesson 2
Look for a Banner page by task?	Guide to Banner Finance Pages (PDF)	Lesson 2
Look up an Organization code's hierarchy?	Organization Hierarchy Query Page (FTIORGH) in Banner FIFGRORGH Organization Hierarchy Report in Mobius View	Lesson 3
Look up a NACUBO function code or a Program code's hierarchy?	Program Hierarchy Query Page (FTIPRGH) in Banner FIFGRPRGH Program Hierarchy Report in Mobius View	Lesson 3
Look up a grant's financial information?	Grant Inception To Date Page (FZIGITD) in Banner Revenue/Expense Detail Statement Inception to Date in My-UI-Financials, EDDIE, and Mobius View	Lesson 4
Look up Operating Ledger information?	Organization Budget Status Page (FGIBDST) in Banner Revenue/Expense Statements in My-UI-Financials, EDDIE, and Mobius View	Lesson 4
Look up General Ledger information?	Trial Balance Summary Page (FGITBSR) in Banner Asset/Liability Statements in My-UI-Financials, EDDIE, and Mobius View	Lesson 4
Request a new C-FOAPAL code?	Accounting & Financial Reporting Forms page	Lesson 3
Search for records in Banner?	Query Searches Using One Field job aid Query Searches Using Multiple Fields job aid	Lesson 2

For technical problems with Banner, contact the AITS Help Desk at 217-333-3102 or 312-996-4806, or send a message to servicedeskait@uillinois.edu.

If you have any additional finance questions, you may contact:

Jason Bane

Senior Business and Finance Coordinator

University Accounting and Financial Reporting, 217.206.7848

jabane@uillinois.edu

Additional Resources

OBFS web site:

<http://www.obfs.uillinois.edu/>

Accounting & Financial Reporting web site:

[OBFS Home > Accounting & Financial Reporting](#)

OBFS Banner Alerts and Resources web page:

[OBFS Home > Banner Alerts and Resources](#)

Appendix C: Field Definitions

This appendix contains field definitions for all the Banner pages covered in this course.

Document Retrieval Inquiry Page (FGIDOCR)

The following table lists the fields and their definitions for the **Document Retrieval Inquiry Page (FGIDOCR)**. It is used in Lesson 2.

Page Name	Page Title	Menu Path
FGIDOCR	Document Retrieval Inquiry	Finance System Menu » General Ledger » General Accounting Query Forms » Document Retrieval Inquiry

Field Name	Input Data	Usage
Accrual	Display	This field indicates that the journal voucher is an accrual entry. If set to Y, the system automatically generates transactions for both current and prior fiscal years. Not used.
Acct	Validated	A code representing revenue, expenditures, assets, liabilities, equity and transfers. (Required)
Actv	Validated	An optional C-FOAPAL segment for use in tracking non-budget-control financial activities. The activity is usually short in duration. (Optional)
Amount	Display	The amount of the accounting distribution.
Bank	Display	A code that designates the Banner bank to be updated for all cash transactions.
COA	Validated	A one-digit code that refers to one of the three distinct universities of the University of Illinois System or System Offices used to facilitate financial reporting. (Required)
Commit Type	Display	One letter code describing the type of commitment in the transaction.
Currency	Display	The type of currency used in this transaction. The U of I System uses United States only at this time.
Description	Display	The description of the accounting distribution.
Document	Text Entry	The unique number identifying the journal voucher document.
Document Reference	Display	A user-defined eight-character alphanumeric field to provide additional information for the transaction.
Fund	Validated	A Fund maintains a Fund balance and cumulative record of the sources and uses of monies. (Required)
FY	Display	This is the fiscal year in which the document was posted.
Item	Display	The item number assigned to this accounting distribution.
Items	Display	The number of accounting distribution lines in the document.
Journal	Display	The rule code used for this accounting distribution.
Locn	Validated	An optional segment of the C-FOAPAL string primarily used with, but not limited to, the Fixed Asset module to designate physical places or sites such as building and room number. (Optional)
NSF Override	Display	Displays the status of the availability of funds checking process. Not used at the University.

Introduction to Banner and Finance II

Field Name	Input Data	Usage
Orgn	Validated	A segment of the C-FOAPAL accounting string used to identify a functional reporting unit (such as a school, college or department) with discrete financial activities. (Required)
Period	Display	A fiscal year is broken up into reporting periods. This field shows which period was in effect when the document was posted.
Prog	Validated	A segment of the C-FOAPAL accounting string that determines the use of monies at the expenditure level. Program designates the NACUBO functional classifications, e.g., instruction, research, public service, institutional support and sub-classifications. (Required)
Sequence	Display	The record number assigned to this accounting distribution.
Sign	Display	Indicates whether the distribution amount is a debit or a credit.
Submission Number	Text Entry	The submission number associated with the document.
Text Exists	Display	One letter code indicating whether or not document text is attached to the document.
Transaction Date	Display	The date of the transaction that determines into which fiscal period the transaction is posted.
Type	Display	Displays the type of document.

Detail Transaction Activity Page (FGITRND)

The following table lists the fields and their definitions for the **Detail Transaction Activity Page (FGITRND)**. It is shown in Lesson 2.

Page Name	Page Title	Menu Path
FGITRND	Detail Transaction Activity	Finance System Menu » General Ledger » General Accounting Query Forms » Detail Transaction Activity

Field Name	Input Data	Usage
Account	List of Values	A code representing revenue, expenditures, assets, liabilities, equity and transfers.
Activity	List of Values	Designates temporary units of work, subsidiary functional classifications, or short duration projects; selected from a listing of pre-defined generic codes or codes specifically defined and requested by users.
Activity Date	Display	Date of the transaction.
Amount	Display	Amount of posting.
COA	List of Values	The primary identification code for any Chart of Accounts that is used to uniquely identify that Chart from any other in a multi-Chart environment. Required.
Commit Type	Text Entry	An indicator to show if the encumbrance amount is (U) Uncommitted or (C) Committed. This parameter indicates whether to query budgets that have encumbrances that are committed. The University of Illinois System will not, as a policy, roll forward any budgets with encumbrances as committed. Changing this option does not affect the query.
Description	Display	Transaction description from the document.

Introduction to Banner and Finance II

Field Name	Input Data	Usage
Document	Display	Document number of the transaction.
Field Code	Display	A code to indicate what type of entry is represented. Valid values are: ABD – budget adjustment, ACT – accounted budget, ENC – encumbrance, OBD – adopted budget, RSV – requisition, YTD – actual expense (journal vouchers and invoices). TMP – temporary budget, is not being used by the University of Illinois System.
Fiscal Year	List of Values	A two-digit code representing the fiscal year. It defaults to the current year.
Fund	List of Values	Identifies the Fund code that appears on a transaction.
Increase (+) or Decrease (-)	Display	Sign of posting, + = increase or - = decrease.
Index	List of Values	A code representing a summarization of any combination of user-defined C-FOAPAL elements. Optional.
Location	List of Values	A code that designates physical a place or site.
Organization	List of Values	A code associated with a specific person, Organization, or other subdivision of a Fund responsible for purchasing commodities or services.
Period	Text Entry	Indicates a specific period to view. Optional.
Program	List of Values	A code associated with group activities, operations, or other units of work directed to achieving specific purposes or objectives.
Query Type	Text Entry	The default for query type is <i>R</i> (relative starting point) but you can change it to <i>S</i> (specific Account). Optional. NOTE: The entry of a code in the Account field triggers the <i>S</i> in this field.
Type	Display	A code indicating the journal type.

Journal Voucher Quick Page (FGAJVCQ)

The following table lists the fields and their definitions for the **Journal Voucher Quick Page (FGAJVCQ)**. It is shown in Lesson 3.

Page Name	Page Title	Menu Path
FGAJVCQ	Journal Voucher Quick	Finance System Menu » General Ledger » General Accounting Transaction Forms

Field Name	Input Data	Usage
Account	Validated	A code representing revenue, expenditures, assets, liabilities, equity and transfers. (Required)
Activity	Validated	An optional C-FOAPAL segment for use in tracking non-budget control financial activities. The activity is usually short in duration.
Action	Text Entry	An indicator used to show the effect of the journal voucher involving an encumbrance: Partial or Total (Liquidation), Adjustment.
Amount	Text Entry	The dollar amount of the transaction associated with this particular accounting distribution. (Required)

Introduction to Banner and Finance II

Field Name	Input Data	Usage
Bank	Defaulted	A code that designates the Banner bank to be updated for all cash transactions. (Accept default; may be overridden.) Users are not to change this code.
Commit Type	Display	An indicator to show the commitment for encumbrance. (Defaults)
COA	Validated	A one-digit code that refers to one of the three distinct universities of the University of Illinois System or System Offices used to facilitate financial reporting. (Required)
Debit/Credit	Text Entry	This debit (+) or credit (-) indicator is used for all general ledger transactions. (Required)
Defer Edit or Deferred Edit	Text Entry	Indicator used to defer editing of the transaction until posting. Do not select this check box.
Description	Text Entry	A brief description of the purpose of the journal voucher.
Distribution Total	Text Entry	Use if a new document total is to be distributed by percentages
Document Number	Text Entry	The unique number identifying the journal voucher document. Required.
Document Reference	Text Entry	A user-defined eight-character alphanumeric field to provide additional identification for the transaction. A P-Tag number is entered whenever equipment Account Type 16 is used for a fixed asset transfer.
Document Status	Display	System-maintained field to indicate the status of the journal voucher: (I) Incomplete, (C) Complete.
Document Text Exists	Display	Indicator to show if text regarding the document exists in FOATEXT .
Document Total	Text Entry	The absolute value of the journal voucher being recorded. (Required)
Encumbrance Number	Text Entry	The encumbrance number referenced if the journal voucher affects an existing encumbrance.
Fund	Validated	A Fund maintains a Fund balance and cumulative record of the sources and uses of monies. (Required)
Index	Validated	A unique code that represents user-defined segments of a C-FOAPAL. (Optional)
Item Number	Text Entry	This number relates to encumbrances affecting purchase orders. All other encumbrances will use a standard item number in this field.
Journal Type	Validated	The code identifying an accounting transaction rule class. (Required)
Location	Validated	An optional segment of the C-FOAPAL string primarily used with, but not limited to, the Fixed Asset module to designate physical places or sites such as building and room number.
NSF Checking	Text Entry	If (Y) Yes, available balance checking will be done at entry time for this particular journal voucher. Not used at the current time.
NSF Override	Text Entry	This indicator is used to override the availability of funds checking process if the user has the authority. Not used at the current time.

Introduction to Banner and Finance II

Field Name	Input Data	Usage
Organization	Validated	A segment of the C-FOAPAL accounting string used to identify a functional reporting unit (such as a school, college or department) with discrete financial activities. (Required)
Percent	Text Entry	The percentage of the total document amount to be assigned to this accounting distribution. If a percentage is entered, the system calculates the amount; otherwise, an amount must be entered. (Optional)
Project	Validated	Identifies the Project code that appears on a transaction. Not used at the University.
Program	Validated	A segment of the C-FOAPAL accounting string that determines the use of monies at the expenditure level. Program designates NACUBO functional classifications, e.g., instruction, research, public service, institutional support and sub-classifications.
Sequence	Text Entry	A system generated sequence number relating to transactions within a document. (Required)
Status	Text Entry	Indicator to show status of document after the transaction is committed, e.g., E - Error and P - Postable. (System generated)
Submission or Submission Number	Text Entry	A code generated by the system.
Transaction Date	Text Entry	The date the transaction is being processed. Defaults to current date. (Required)

Program Hierarchy Query Page (FTIPRGH)

The following table lists the fields and their definitions for the **Program Hierarchy Query Page (FTIPRGH)**. It is covered in Lesson 3.

Page Name	Page Title	Menu Path
FTIPRGH	Program Hierarchy Query	Finance System Menu » General Ledger » Chart of Accounts Account Codes » Chart of Account Hierarchy Query » Program Hierarchy Query

Field Name	Input Data	Usage
COA	Validated Text Entry	The primary identification code for any Chart of Accounts that uniquely identifies that Chart from any other in a multi-Chart environment.
Predecessor Program	Display	The code established one level higher than the Program code in question. This code precedes the Program code in question in the Program hierarchy.
Program	Validated Text Entry	A code associated with group activities, operations, or other units of work directed to achieving specific purposes or objectives.

Organization Budget Status Page (FGIBDST)

The following table lists the fields and their definitions for the **Organization Budget Status Page (FGIBDST)**. It is covered in Lesson 4.

Page Name	Page Title	Menu Path
FGIBDST	Organization Budget Status	Finance System Menu » General Ledger » General Accounting Query Forms » General Budget Query Forms » Organization Budget Status

Field Name	Input Data	Usage
Account	Validated Text Entry	A code representing an Account. Account designates asset, liability, equity, revenue, expenditure, and Transfer Account classifications.
Account Type	Validated Text Entry	A code to categorize Accounts.
Activity	Validated Text Entry	Activity code.
Adjusted Budget	Display	The budget amount after adjustments are applied to budget.
Available Balance	Display	The total amount available in budget considering year-to-date activity and committed amount.
Chart	Validated Text Entry	The primary identification code for any Chart of Accounts that uniquely identifies that Chart from any other in a multi-Chart environment.
Commit Type	Validated Text Entry	An indicator to show if the encumbrance amount is (U) Uncommitted or (C) Committed. The default for this field is uncommitted and this is the default for the University. This parameter indicates whether to query budgets that have encumbrances that are uncommitted or committed. The University of Illinois System will not, as a policy, roll forward any budgets with encumbrances as committed.
Commitments	Display	The reservations amount includes all encumbrances and pre-encumbrances. Reservations are from requisitions and encumbrances are purchase orders and general encumbrances. Reservations and encumbrances represent informal or formal "commitments" of Funds for purchase, and they decrease the budget balance available until they are liquidated (when paid).
Fiscal Year	Validated Text Entry	A two-digit code representing the fiscal year. It defaults to the current year. Required.
Fund	Validated Text Entry	A code to identify the Fund code that appears on a transaction.
Include Revenue Accounts	Check Box	Indicator to include revenue Accounts in the query results; only select if the Organization has revenue.
Index	Validated Text Entry	A unique alphanumeric code representing any combination of C-FOAPAL elements.
Location	Validated Text Entry	Location code.
Net Total	Display	These fields display the cumulative total for Adjusted Budget, Activity, Commitment, and Available Balance.
Organization	Validated Text Entry	A code associated with a specific person, Organization, or other subdivision of a Fund responsible for purchasing commodities or services.

Introduction to Banner and Finance II

Field Name	Input Data	Usage
Program	Validated Text Entry	A code associated with group activities, operations, or other units of work directed to achieving specific purposes or objectives.
Query Specific Account	Check Box	Indicator; if selected, only the Account code specified will be queried.
Title	Display	The description of budget activity.
YTD Activity	Display	The year-to-date sum of all budget activity associated with specific Account.

Grant Inception To Date Page (FZIGITD)

The following table lists the fields and their definitions for the **Grant Inception To Date Page (FZIGITD)**. It is covered in Lesson 4.

Page Name	Page Title	Menu Path
FZIGITD	Grant Inception To Date	Finance System Menu » Research Accounting » Research Accounting Grants » Grant Inquiry » Grant Inception To Date

Field Name	Input Data	Usage
Account	Validated Text Entry	A code representing an Account. Account designates asset, liability, equity, revenue, expenditure, and Transfer Account classifications.
Account Type	Validated Text Entry	A code to categorize Accounts.
Activity	Validated Text Entry	An optional C-FOAPAL segment for use in tracking non-budget control financial activities. The activity is usually short in duration.
Adjusted Budget	Default	The budget amount after adjustments are applied to budget.
Available Balance	Default	The total amount available in budget considering year to date activity and committed amount.
Chart of Accounts	Validated Text Entry	The primary identification code for any Chart of Accounts that uniquely identifies that Chart from any other in a multi-Chart environment.
Commitments	Default	The amount of the budget associated with Account code committed (encumbered) to certain activities.
Date From (MM/YY)	Text Entry	The start date of time period user wants to query.
Date To (MM/YY)	Text Entry	The end date of time period user wants to query.
Exclude Indirect Costs	Check box	Select to exclude all accounts with indirect costs from the query results.
Fund	Validated Text Entry	A code to identify the Fund code that appears on a transaction.
Grant	Validated Text Entry	A user-defined or system-assigned grant identification code.
Grant Year	Text Entry	The year of the grant to query on. Leave this field blank to retrieve information about a grant from its start date to the current date.
Index	Validated Text Entry	A unique alphanumeric code representing any combination of C-FOAPAL elements.
Location	Validated Text Entry	Location code.

Introduction to Banner and Finance II

Field Name	Input Data	Usage
Net Total	Display	These fields display the cumulative total for Adjusted Budget, Activity, Commitment, and Available Balance.
Organization	Validated Text Entry	A code associated with a specific person, Organization, or other subdivision of a Fund responsible for purchasing commodities or services.
Program	Validated Text Entry	A code associated with group activities, operations, or other units of work directed to achieving specific purposes or objectives.

Trial Balance Summary Page (FGITBSR)

The following table lists the fields and their definitions for the **Trial Balance Summary Page (FGITBSR)**. It is used in Lesson 4.

Page Name	Page Title	Menu Path
FGITBSR	Trial Balance Summary	Finance System Menu » General Ledger » General Accounting Query Forms » Trial Balance Summary

Field Name	Input Data	Usage
*	Display	An indicator if the amount is opposite of the Account's normal balance.
Account	List of Values	A code representing an Account.
Beginning Balance	Display	Beginning balance of the Account.
COA	List of Values	The primary identification code for any Chart of Accounts that is used to uniquely identify that Chart from any other in a multi-Chart environment. Required.
Current Balance	Display	The current balance of the Account.
Current Fund Balance	Display	Current amount and signage of the Fund. NOTE: This field is not available on the General Ledger Trial Balance Page (FGITBAL) .
D/C	Display	Sign of posting, D – Debit or C – Credit.
Description	Display	Account title.
Fiscal Year	List of Values	A two-digit code representing the fiscal year. It defaults to the current year.
Fund	List of Values	A code to identify the Fund code that appears on a transaction.
OR Acct Type	List of Values	The internal Account Type code that classifies an account type (e.g., asset, revenue, etc.) which is used for reporting purposes. A code indicating the Account Type. This field is completed in place of using the Account field.
OR Fund Type	List of Values	A code indicating the Fund Type. The value assigned to the Level 1 and 2 Fund Types. Fund Type codes are used to classify and aggregate the Fund code data. This field is completed in place of using the Fund field.
Total	Display	Total of all Accounts displayed.

Appendix D: NACUBO Functions and Program Codes

The National Association of College and University Business Officers (NACUBO) standardizes and classifies operating activity through NACUBO functions. These functions group similar types of expenses together for reporting purposes. In other words, NACUBO functions help show how the U of I System spends its money. NACUBO functions also create uniformity for financial reporting among higher education institutions, which allows comparison between different institutions and time periods.

NACUBO functions are required for many different financial and activity-related reports, including:

- Annual Audited Financial Statements;
- Reporting to State Comptroller and to major research sponsors;
- Integrated Postsecondary Education Data System (IPEDS) reporting, which is used for benchmarking by higher education institutions and the federal government;
- Cost assignment in the Activity Reporting System, which is used for reporting to the Illinois Board of Higher Education (IBHE) and for providing input into State appropriation budgeting;
- Assignment of costs in campus grant cost accounting systems, which are used to allocate costs and determine overhead recovery rates; and
- Cost sharing on sponsored projects.

Here are some examples of NACUBO functions:

Function Name	Code
Instruction	1000
Research	1100
Public Service	1200
Academic Support	1300
Student Services	1400
Institutional Support	1500
Operation & Maintenance of Plant	1600
Scholarships	1787
Graduate Student Fellowships	1788
Student Prizes/Awards	1789

For a more complete list of NACUBO functions, along with descriptions for each function, see [NACUBO Function Codes, Titles, and Definitions](#).

Program codes, a required segment of the C-FOAPAL accounting string, identify the NACUBO function through the Program code hierarchy. Program codes have five levels of hierarchy. Each Program code at a data-enterable level rolls up to a NACUBO function at the top level of the hierarchy. To find the NACUBO function of a Program code, use the **Program Hierarchy Query Page (FTIPRGH)** in Banner, or the **FIFGRPRGH Program Hierarchy Report** in Mobius View.

When you enter a C-FOAPAL string, it's important to use the correct Program code; that identifies the NACUBO function. Accurate Program codes help the U of I System accurately report to funding entities, receive needed appropriations, recover costs, and assess overhead. Incorrect Program codes can lead to system financial statements being wrong, as well as audit findings.