

# **Introduction to the UAF Accounting Structure**

**University of Alaska Fairbanks  
Office of Finance & Accounting**

## Where to Locate Information about the University of Alaska Accounting Structure

### Web Sites:

University of Alaska Fairbanks – Office of Finance & Accounting

<http://www.uaf.edu/finserv/finance-accounting/>



**UNIVERSITY OF ALASKA FAIRBANKS** Search web or people

**FINANCIAL SERVICES**

Home About Us Auxiliary Operations Bursar Finance & Accounting Grants & Contracts Administration Management & Budget Travel Admin. Services

**Finance & Accounting**

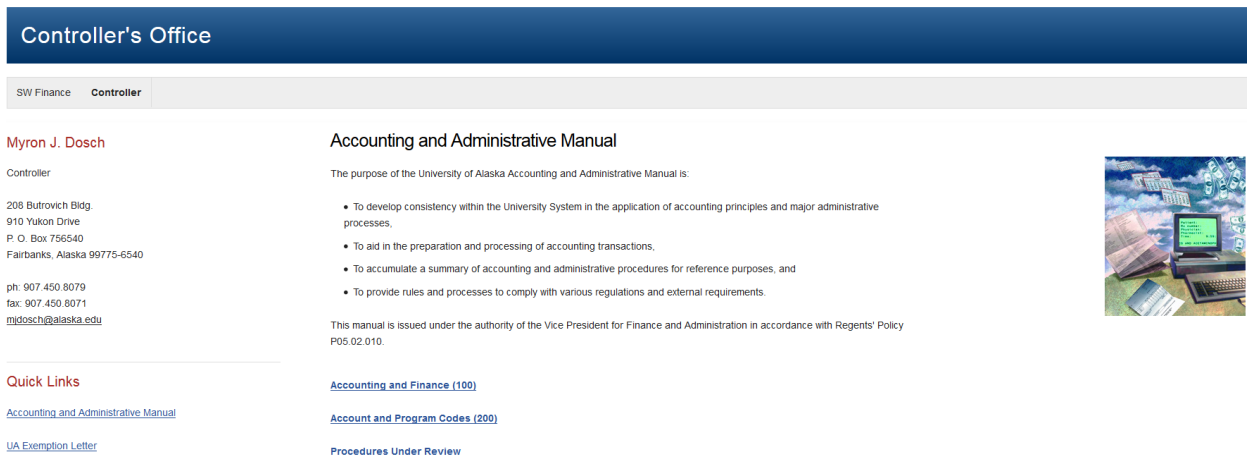
**Our Mission:**  
The Office of Finance and Accounting (OFA) provides financial and fiscal management related services to the University of Alaska Fairbanks community, ensures compliance with current policies and procedures while at the same time seeking ways to improve existing processes and services to our faculty, staff and students.

**Helpful Tools**  
[Acronm Glossary](#)  
[Account Codes](#)  
[Forms](#)  
[Finance & Procurement Training](#)  
[How Do I...](#)  
[Suggestion Box](#)  
[UA Accounting Manual](#)  
[UA BOR Policy & Regulation](#)  
[UA Program Codes](#)

University of Alaska – Controller’s Office

- Accounting and Administrative Manual
  - Accounting and Finance Procedures
  - Account and Program Codes
  - Procedures Under Review

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



**Controller's Office**

SW Finance **Controller**

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**Accounting and Administrative Manual**  
The purpose of the University of Alaska Accounting and Administrative Manual is:

- To develop consistency within the University System in the application of accounting principles and major administrative processes.
- To aid in the preparation and processing of accounting transactions.
- To accumulate a summary of accounting and administrative procedures for reference purposes, and
- To provide rules and processes to comply with various regulations and external requirements.

This manual is issued under the authority of the Vice President for Finance and Administration in accordance with Regents' Policy P05.02.010.

**Quick Links**  
[Accounting and Administrative Manual](#)  
[UA Exemption Letter](#)  
[Accounting and Finance \(100\)](#)  
[Account and Program Codes \(200\)](#)  
[Procedures Under Review](#)

## Banner Screens for Codes and Associated Hierarchy Screens

Account Codes: FTMACCT and FTIACTH  
Fund Codes: FTMFUND and FTIFNDH  
Organization (Org) Codes: FTMORGN and FTIORGH  
Program Codes: FTMPROG and FTIPRGH

### Account Codes on Banner FTMACCT and FTIACTH

- Go to FTMACCT – to begin search, enter query mode (using F7, the navigation bar drop-down menu, or the tool bar icon).
- Enter Account number and execute query to perform search (using F8, the navigation bar drop-down menu, or the tool bar icon).
- Items to Note:
  - 1) Predecessor Account
  - 2) Data Entry
  - 3) Account Type

Example: Account 4010

Oracle Fusion Middleware Forms Services: Open > FTMACCT [Q]

File Edit Options Block Item Record Query Tools Help

Account Code Maintenance FTMACCT 8.0 (PROD)

Chart of Accounts: [dropdown]  Active Status Last Activity Date: 01-MAR-1995

Account: 4010 Account Title: Stationery/Office Supplies  
Effective Date: 01-JUL-1979 Termination Date: Next Change Date:

**Predecessor Account:** 4SUPP Supplies  
**Data Entry:** YES  
**Account Type:** CM Commodities

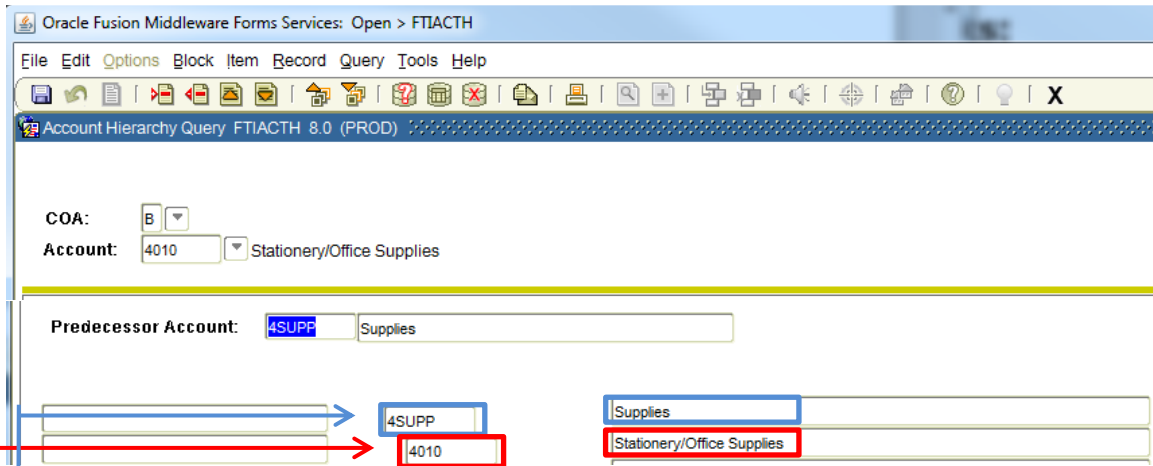
Income Type: [dropdown]  
Account Class: [dropdown]

Asset Account: [dropdown]  
Accumulated Depreciation Account: [dropdown]  
Depreciation Expense Account: [dropdown]  
Pool Account: PLBUD Budget Pooling Account  
Fringe Account: [dropdown]  
Fringe Percent: [input]

Normal Balance: D DEBIT

To view the hierarchy of the account:

- Go to FTIACTH
- Enter query mode
- Enter account code
- Execute query



Compare with the Accounting and Administrative Manual and you will see the same structure noted:

**4SUPP Supplies** - Expenditures to this sub account group represent consumable supplies for the operation of an office or used in the process of education or research.

4001 Commodities Budget - For budget entry purposes only by chief financial officers of MAUs and Statewide Budget.

4008 Food/Decor for Spec Events - Expenditures for refreshments, floral and other decorations for special or traditional public ceremonies, convocations, or celebrations of importance to the campus, in accordance with the university guidelines on representational allowance. Such events would include meals or receptions during commencement activities, convocations, student honors, parent's day, faculty ceremonies, etc. The cost of alcoholic beverages must not be charged to this account code. Do not use this account code with restricted or matching funds.

**4010 Stationery/Office Supplies** - Expenditures for supplies, which are used solely with general institutional administrative support

Account codes are generally assigned within the following basic numeric groupings (*with some exceptions, see the Accounting and Administrative Manual*):

ACCOUNT CODE RANGE    ACCOUNT TITLE

Balance Sheet Accounts:

0000 – 0599	Asset accounts
0600 – 0899	Liability accounts
0900 – 0999	Fund balance accounts

*To see all of the balance sheet accounts associated with a particular fund, look at FGITBAL (TBAL is short for trial balance).*

Revenue & Expenditure Accounts:

1000 – 1899	Personal Services
1900 – 1999	Fringe Benefits
2000 – 2999	Travel
3000 – 3999	Contractual Services
4000 – 4999	Commodities
5000 – 5999	Capital Expenditures
6000 – 6999	Student Aid
7000 – 7999	Facilities & Admin Cost Recovery
8000 – 8999	Miscellaneous
9000 – 9999	Revenue

Accounts also are grouped by account *type* (we'll show you an example later where you may use this information):

30	Control Accounts
40	Fund Balance Accounts
50	Revenue Accounts
60	Labor Accounts
70	Direct Expenditure Accounts
80	Transfers
90	Fund Additions
95	Fund Deductions

## State Budget Structure Codes (SBS)

### Revenue:

10020	Federal Receipts
10030	General Fund – Match Appr
10040	General Fund – State Appr
10070	Inter-Agency Receipts
10100	Interest Income
10150	Dorm, Food & Auxil Serv
10250	Science & Technology
10370	GF/Mental Health Trust
10380	Student Tuition/Fees/Serv
10390	Indirect Cost Recovery
10480	U of A Receipts
10610	CIP Receipts
11510	Tech Voc Educ Progr Other
11740	UA Intra-Agency Transfers
12120	Federal Stimulus--ARRA 2009

### Expenditures:

71000	Salaries & Benefits
72000	Travel
73000	Contractual Services
74000	Commodities
75000	Equipment
75025	Land/Buildings
77000	Student Aid
78000	Miscellaneous
78001	Miscellaneous (IC Recovery Budget/Indirect Costs)

## Fund Codes on Banner FTMFUND and FTIFNDH/FGQFNDH

Example: 103010 – unrestricted, not associated with a grant

*Note the predecessor fund information: UAFGEN*

### FTMFUND:

Oracle Fusion Middleware Forms Services: Open > FTMFUND

File Edit Options Block Item Record Query Tools Help

Fund Code Maintenance FTMFUND 8.4UA (PROD)

Chart of Accounts: [B]  Active Status Last Activity Date: 21-APR-1995

Grant: [ ]

Proposal: [ ]

Fund: 103010 Title: UAF General Funds

Effective Date: 01-JUL-1979 Termination Date: [ ] Next Change Date: [ ]

Expenditure End Date: [ ]  Data Entry

Fund Type: F1 UA - Fairbanks -- Unrestricted

Predecessor Fund: UAFGEN UAF Total General Funds

### FTIFNDH/FGQFNDH:

Oracle Fusion Middleware Forms Services: Open > FTMFUND - FGQFNDH

File Edit Options Block Item Record Query Tools Help

Fund Hierarchy FGQFNDH 8.0 (PROD)

Chart of Accounts: [B] Fund: 103010 UAF General Funds

Predecessor Fund: UAFGEN UAF Total General Funds

[ ]	UAFGEN	UAF Total General Funds
[ ]	103010	UAF General Funds

Example: 363161 – restricted, associated with a grant

*Note the hierarchy groupings: FLOED and UAFRF*

### FTMFUND:

Oracle Fusion Middleware Forms Services: Open > FTMFUND

File Edit Options Block Item Record Query Tools Help

Fund Code Maintenance FTMFUND 8.4UA (PROD)

Chart of Accounts: [B]  Active Status Last Activity Date: 24-JUN-2003

Grant: 342010 Upward Bound 96

Proposal: 07025 342010

Fund: 363161 Title: Upward Bound Program 97-98

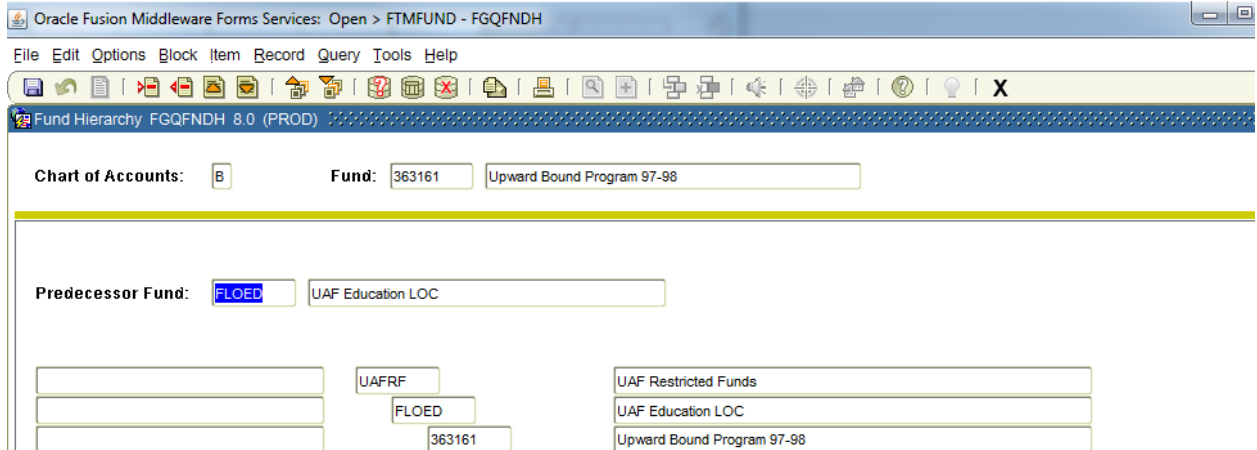
Effective Date: 24-JUN-2003 Termination Date: 31-JUL-2003 Next Change Date: [ ]

Expenditure End Date: 01-AUG-2003  Data Entry

Fund Type: F2 UA - Fairbanks -- Restricted

Predecessor Fund: FLOED UAF Education LOC

FTIFNDH/FGQFNDH:



Basic Fund Groupings

<u>Fund Type*</u>	<u>Fund Range</u>	<u>Fund Description</u>
F1	100000 - 119999	Unrestricted Current Funds
	120000 - 139999	Unrestricted Current Funds – Land Mgmt Project Funds
FC	140000 - 149999	Unrestricted Current Funds – Matching Funds
FM	150000 - 159999	Unrestricted Current Funds – Multi-Year Funds
F7/FE/FL	170000 - 179999	Unrestricted Current Funds – Recharge Center Funds
FD	180000 - 189999	Unrestricted Current Funds – Designated Funds
F3	190000 - 199999	Unrestricted Current Funds – Auxiliary Funds
	200000 - 299999	Restricted Current Funds – UAA, SW, UAS
F2, E2	300000 - 399999	Restricted Current Funds – UAF, GI
F4	400000 - 449999	Student Loan Funds
	450000 - 499990	Endowment Funds
	500000 - 599999	Unexpended Plant Funds (Fund 5s)
F9	600000 - 699999	Retirement & Replacement Funds
	800000 - 899999	Investment in Plant Funds
F8	900000 - 997999	Agency Funds (Fund 9s)
	998000 - 999999	Budget Offset Funds (Example 998000)

*\*Note that only UAF Fund Types are shown. All MAU's have the same types of funds with their own MAU designator, i.e. Fund Range 100000 – 119999 Unrestricted Current Funds includes Fund Types A1 (UAA), F1 (UAF), J1 (UAS), and S1 (SW) Unrestricted Current Funds.*



Common Fund Codes to use on Banner FGIBDSR

UAFGEN	UAF Total General Funds (i.e. 103010)
UAFCS	UAF Cost Share (i.e. fund 14XXXX)
UAFMYE	UAF Multi-Year Events (i.e. 15XXXX)
UAFTMC	UAF Time & Material Centers (i.e. fund 171XXX)
UAFRCS	UAF Recharge Centers (i.e. fund 173XXX)
UAFDES	UAF Designated Funds (i.e. fund 18XXXX)
UAFAUX	UAF Auxiliary Funds (i.e. fund 19XXXX)
UAFRF	UAF Restricted Funds (i.e. fund 3XXXXX)

Organization (ORG) Codes on Banner FTMORGN and FTIORGH

Example: 61010 (when Budget Control Orgn is blank, budget checking is done at org level)

*Note the predecessor information: D6LAD*

Oracle Fusion Middleware Forms Services: Open > FTMORGN

File Edit Options Block Item Record Query Tools Help

Organization Code Maintenance FTMORGN 8.4 (PROD)

Chart of Accounts: [dropdown]  Active Status Last Activity Date: 27-JUN-2015

Organization: 61010 Organization Title: FC CLA Instruction 15SR

Effective Date: 27-JUN-2015 Termination Date: [calendar] Next Change Date: [calendar]

Data Entry

Financial Manager: [dropdown]

Predecessor Organization: 6LAD CLA Central Support

Default Fund: 103010 UAF General Funds

Default Program: 3010IN FC I Col Liberal Arts

Default Activity: [dropdown]

Default Location: [dropdown]

Budget Control Organization: [dropdown]

FTIORGH/FGQORGH:

COA:  Organization:  FC CLA Instruction 15SR

Predecessor Organization:  CLA Central Support

	UA	University of Alaska
	UAFTOT	University of Alaska Fairbanks
	6PRVST	Provost
	61CLA	College of Liberal Arts
	6CLAC	CLA Central Support & Admin
	D6LAD	CLA Central Support
	6LAD	CLA Central Support
	61010	FC CLA Instruction 15SR

Using Hierarchy Information in Banner

FGIBDST – Organizational Budget Status Form will tell us the details for a specific org/fund combination for a specific year. Example: FY03 Org 41105, Fund 363161:

Chart:  Organization:  FC SS Upward Bound

Fiscal Year:  Fund:  Upward Bound Program 97-98

Index:  Program:  FC SS Student Affairs

Query Specific Account

Include Revenue Accounts

Account Type:

Account:

Activity:

Commit Type:  Location:

Account	Type	Title	Adjusted Budget	YTD Activity	Commitments	Available Balance
7001	E	IC Recovery Budget Only	148.30	0.00	0.00	148.30
9355	R	Federal Grant & Contracts F	2,422.73	0.00	0.00	2,422.73

FGIBDSR – Executive Summary Form will allow us to look at summarized information. Example: Summary information for all of UAF Education LOC funds, FY03, Fund FLOED

Executive Summary FGIBDSR 7.1 (PROD)

Chart: B  
 Fiscal Year: 03  
 Index:   
 Query Specific Account  
 Include Revenue Accounts  
 Commit Type: Uncommitted

Organization:   
 Fund: FLOED UAF Education LOC  
 Program:   
 Account:   
 Account Type:   
 Activity:   
 Location:

Account Type	Title	Adjusted Budget	YTD Activity	Commitments	Available Balance
1001	L Personal Services Bud	4,638,380.81	0.00	0.00	4,638,380.81
1101	L Faculty - UNAC Barg U	0.00	185,238.82	0.00	-185,238.82
1102	L Faculty-ACCFT Barg Ui	0.00	200,499.63	0.00	-200,499.63
1151	L Faculty - Non-barg Unir	0.00	0.00	0.00	0.00
1201	L Executive	0.00	100,638.21	0.00	-100,638.21
1251	L APT	0.00	852,036.55	0.00	-852,036.55
1401	L Classified (Non-exemp	0.00	159,582.47	0.00	-159,582.47
1501	L AHECTE Bargaining Un	0.00	94.65	0.00	-94.65
1601	L Adjunct Faculty Bargai	0.00	25,538.87	0.00	-25,538.87
1602	L Adjunct Faculty Non-be	0.00	186,217.03	0.00	-186,217.03
1611	L Faculty-UNAC Summer	0.00	71,427.60	0.00	-71,427.60
1612	L Faculty-ACCFT Summe	0.00	33,344.82	0.00	-33,344.82
<b>Net Total:</b>		-772,721.57	2,507.59	936,035.39	

To make this more useful, we want to be able to combine the org hierarchy and fund hierarchy information. In this example we will look at the summarized information for all the restricted funds for the School of Mineral Engineering.

**FY03 Org 670SME – Fund UAFRF:**

Account Type	Title	Adjusted Budget	YTD Activity	Commitments	Available Balance
1001	L Personal Services Bud	1,074,891.53	0.00	0.00	1,074,891.53
1101	L Faculty - UNAC Barg U	0.00	61,976.10	0.00	-61,976.10
1150	L Faculty-Non-Barg Unit	0.00	33,999.97	0.00	-33,999.97
1201	L Executive	0.00	17,666.65	0.00	-17,666.65
1251	L APT	0.00	1,248.30	0.00	-1,248.30
1401	L Classified (Non-exemp	0.00	414.96	0.00	-414.96
1611	L Faculty-UNAC Summer	0.00	180,182.57	0.00	-180,182.57
1640	L Student Wages - Not S	0.00	17,026.51	0.00	-17,026.51
1641	L Student Wages - Subje	0.00	8,536.25	0.00	-8,536.25
1643	L Grad Student Wages-N	0.00	138,886.07	0.00	-138,886.07
1644	L Grad Student Wages -	0.00	59,258.63	0.00	-59,258.63
1651	L Overtime - Straight	0.00	152.00	0.00	-152.00
<b>Net Total:</b>		0.00	0.00	290,171.31	

We could also choose to look at 670SME-UAFGEN for a summary of all the unrestricted funds for the School of Mineral Engineering (not including recharge or auxiliary funds).

Recall that earlier we listed account types (Page 8). You may also enter here an account type to have a different type of summary information. For example, enter the org and fund 670SME-UAFGEN and enter account type 60 to obtain all the labor information for unrestricted funds for the School of Mineral Engineering.

## Program Codes on Banner – FTMPROG and FTIPRGH

Example: 3823RR

*Note Program Code 3823RR, OR R Inst Arctic Biology, rolls to Research (NCHEMS category) in the UAF Organized Research Allocation.*

Oracle Developer Forms Runtime - Web: Open > FTMPROG

File Edit Options Block Item Record Query Tools Help

Program Code Maintenance: FTMPROG 7.1.0.1 (PROD)

Chart of Accounts: B

Program: 3823RR

Effective Date: 01-JUL-1979

Predecessor Program: 382000 OR Research

Active Status

Program Title: OR R Inst Arctic Biology

Termination Date:

Next Change Date:

Last Activity Date: 18-APR-1995

Data Entry

FTIPRGH:

Oracle Developer Forms Runtime - Web: Open > FTIPRGH

File Edit Options Block Item Record Query Tools Help

Program Hierarchy Query: FTIPRGH 7.0 (PROD)

COA: B

Program: 3823RR OR R Inst Arctic Biology

Predecessor Program: 382000 OR Research

	300000	University of AK Fairbanks
	300002	UAF Organized Research Allocation
	382000	OR Research
	3823RR	OR R Inst Arctic Biology

UA Program Code Definitions document can be found at:

<http://www.alaska.edu/controller/acct-admin-manual/account-codes/ProgCodeDef.pdf>