

Finance Data Standards

Purpose

The purpose of data standards is to promote the consistent use and integrity of the finance data for efficient management and reporting of information, whether internally or to a third party.

The fund, organization, activity and location codes are smart coded. This means that all or part of the code or element signifies a certain institution.

Institution	Numeric	Alpha
SDSD	0	H
BOR	1	R
USD	2	U
SDSU	3	S
SDSMT	4	M
NSU	5	N
BHSU	6	B
DSU	8	D

(the number seven was intentionally not used)

The title of each FOAPAL element will be in Title Case (General Funds) as recommended by Sungard and provided by the Data Standard Rules for Non-Person Names adopted during the HR/FIS implementation.

Guidelines for entering the FOAPAL elements in Banner can be found in the *HR/FIS General Ledger and Chart of Accounts Procedures Manual* posted on mytraining.sdbor.edu/resources/Banner/finance

Elements of the Chart of Accounts

Fund

Six characters in length, the fund code identifies a self-balancing set of accounts and identifies ownership. An institutional fund must have five levels of hierarchy and are linked to Level 2 Fund Types. Levels two through five report or roll-up to the immediate preceding fund code. (*HR/FIS General Ledger and Chart of Accounts Procedures Manual*). Funds are managed at the institutional level.

Organization

The organization code (org) identifies a budget unit or a department within an institution. Normally the org code would identify who spends the money. Like the fund codes, the organization codes have been established in a hierarchy for roll-up and reporting purposes. Each institution has designated personnel who will manage the org codes for that institution. Requests for additional codes or changes to existing codes are to be routed to a system manager for approval and set-up.

Account

The account code identifies general ledger accounts (assets, liabilities, control accounts and fund balance) and operating ledger accounts (revenues, expenditures and transfers). The account is a line item within an institution's financial structure. Accounts codes are managed by the Finance Module and are added or updated centrally.

Program

The program code, defined by the National Association of College and University Business Offices (NACUBO) classifies transactions across organizations and accounts. Program codes are maintained at the system level. The following provides a definition of the nine NACUBO program codes.

01 - Instruction: Includes expenditures for all of the activities that are a part of an institution's instruction program. It includes credit and non-credit courses, regular, remedial, summer and extension sessions.

02 - Research: Includes all expenditures for activities specifically organized to produce research. It includes internally supported research programs as well as Sponsored Programs.

03 - Public Service: Includes all funds expended for activities established primarily to provide non-instructional services beneficial to individuals and groups external to the institution. It includes Cooperative Extension Services.

04 - Academic Support: Includes funds expended primarily to provide support services for instruction, research, and public service. It includes libraries, museums, instructional services, computing support, and the Dean's Offices.

05 - Student Services: This category includes funds expended for the Office of Admissions and Records, as well as student activities, cultural events, student newspaper, athletics, student organizations, counseling, and career guidance and placement.

06 - Institutional Support: Includes expenditures for central executive-level activities for the entire university such as the President's Office, Academic Affairs, Administration and Finance, Personnel, Purchasing, Public Relations, and Legal Counsel.

07 - Operation and Maintenance: Includes all expenditures of current operating funds for the operation and maintenance of the physical plant, including utilities, custodial services, building maintenance, and landscapes and grounds.

08 - Scholarships and Fellowships: Includes expenditures for scholarships and fellowships from restricted or unrestricted current funds. It includes Perkins Loan, Pell grants, and work-study.

09 - Auxiliary Enterprises: Includes expenditures for activities primarily intended to furnish goods or services to students, faculty, or staff. It includes Bookstore, Residence Halls, Food Service, and Student Unions.

Two additional codes established are:

10 – Depreciation

99 – Clearing Funds

Activity Code

The activity code can be used to further define or track an object of expenditure or short term projects. The activity code is optional. The format is alpha-numeric as prescribed below. On the second position, an alpha character is reserved for predefined usage only. Predefined characters (i.e. position #2) are approved by the Finance Module. Activity codes are managed at the institutional level.

Position	Description
1	Institution Identifier - Numeric
2	Predefined usage/application code or the letter "Z" for institution specific
A	Ag Experiment Station
C	Cooperative Extension Service Projects
G	General Fund Appropriated M&R Projects
H	HEFF M&R Projects
I	Institutionally Funded Projects
P	Payroll - Defined BDCA codes
R	M&R Fee (USF) Funded Projects
Y	Royalty Payments to Institutional Employees
Z	Undefined/Reserved for Institutional Use
3&4	Fiscal Year for year specific codes; free-format or predefined coding for other types of codes
5&6	Free-format

Example:

4H0712 FY07 HEFF HVAC System Upgrades
5R0501 FY12 Chiller Upgrades – Campus Wide
3Z9103 Univ. Center Bookstore-Merchandise

Location Code

The location code has two primary uses for South Dakota.

1. The first use identifies a physical location for fixed asset maintenance and reporting.
 - a. Alpha character smart coded
 - b. Three to six characters in length
 - c. Example: DBH Beadle Hall (located at DSU)
2. The second use is to identify cost share transaction for research accounting.
 - a. The location code is to be the same as the corresponding fund code and must begin with the numeric smart code for the institution.
 - b. The length is six characters.
 - c. The description of the location code must begin with letters “CS” followed by either the fund code name or grant name.
 - d. Example: 440007 “CS SKC NSF Bridges 05”

The location code is optional for most transactions with the exception of fixed asset entries and tracking cost share transactions. Each institution has designated personnel who will manage the location codes for that institution. Requests for additional codes or changes to existing codes are to be routed to a system manager for approval and set-up.

Account Index Code

The index code is a user-defined value for a FOAPAL string that acts as a shortcut in data entry. The index code may consist of up to six characters and is alpha/numeric. An override indicator may be checked to allow the element of the FOAPAL string to be changed in the transaction document. Account Index Codes are managed at the institutional level. In some instances, the account index code mirrors the fund code.