



Self-Service Banner - Finance - User Training Guide

Our Chart of Accounts

Understanding our Chart of Accounts will help in reviewing and processing transactions in SSB Finance.

All Finance transactions are recorded with a Fund and Account code. All budget, revenue, expense, and transfer transactions posted against departmental funds will also include an Organization and Program code. In addition, some of these departmental transactions may include an Activity and Location code (for specific University Grant activities, Foundation Fundraising activities, etc).

These elements make up the Chart of Accounts and are often referred to as your FOAPAL. All elements include hierarchy “roll-up” levels that are available for reporting purposes only.

1. Our Fund Codes

Funds identify a set of self-balancing accounts and include hierarchical ownership by Cost Center. Transaction level Fund codes consist of 6 characters.

For University Funds, the first character of the fund code indicates the type of fund and the second indicates the campus (0 = Springfield, 7 = China, 9 = West Plains). General categories of the types of funds you will be working with include:

- **Operating Funds**
The two Operating funds of the University are A02000 (Springfield) and A92000 (West Plains). These funds contain the primary operating funds for the University and departments are allocated a share of these in the form of an annual budget. At the end of a fiscal year, any remaining balances from those annual budgets are allocated to the department's Cost Center as “Budget Carryforward” in the following year.
- **Non-Operating Unbudgeted Funds**
These funds contain designated funding for a specific purpose or activity, are often revenue generating, and include fund types A7 (China), B (Income), E (Designated) and F (Research). These funds are not allocated an annual budget. At the end of a fiscal year, any revenue over/under expenses & transfers is made available to each individual fund as “Net Asset Carryover” in the following year.
- **Non-Operating Budgeted Funds**
These funds also contain designated funding for a specific purpose or activity, are revenue generating, and include fund types D (Service Center), H (Auxiliary) and some E (Designated) funds. Unlike other Non-Operating funds, they also include an annual “projected” budget. However, this “projected” budget will not result in “Budget CarryForward”. Instead, any actual revenue over/under expenses & transfers will become part of each individual fund's Net Asset Balance. Net Asset Balances for some of these Designated funds may also be made available as “Net Asset Carryover.”
- **Grants and Projects Funds**
These funds are externally funded or include funding designated for a specific project and include fund types I (Federal), K (State), M (Local), O (Private) and X (Project). Budgets are based on a contract and along with associated expenditures may span more than one fiscal year and are cumulative in nature.

All Foundation Funds begin with the letter F and include these general categories:

- **Unrestricted Fund**
The FA2000 fund contains the unrestricted funds of the Foundation. Limited areas are allocated a share of these funds in the form of an annual budget.
- **Restricted Funds**
Type FN (Restricted) funds are revenue generating in terms of gifts, interest, etc. and are restricted by specifications of related donor agreements.
- **Endowed Funds**
Type FS (Endowed) funds are revenue generating in terms of gifts, interest, etc. and are non-spendable. These funds serve to generate interest revenue for associated restricted funds. Authorized access to FS funds is limited.

Funds follow a “cost center” hierarchy and all transactions are recorded at the FUND code level.

FUND CLASS	B0	INCOME ACCOUNTS
FUND COST CENTER	B002	PROVOST INCOME ACCOUNTS
FUND SUB COST CENTER	B00201	COAL INCOME ACCOUNTS
FUND	B02005	ART-CERAMICS SALES

2. Our Organization Codes

Organizations identify a unit of responsibility and are also hierarchical by Cost Center.

Transaction level Organization codes consist of 6 characters.

Both University and Foundation organization codes are numeric, and in most cases the first two numbers of the code correspond to a unit. General categories of the types of organization codes you will be working with include:

- **University Operating Organization Codes**
The organization code used to record Operating fund activity for a unit.
- **University Non-Operating Organization Codes**
The organization code used to record Non-operating fund activity for a unit.
- **University Auxiliary Organization Codes**
The organization code used to record Non-Operating Budgeted Auxiliary fund activity.
- **Foundation Organization Codes**
The organization code used to record Foundation fund activity. This code is typically the same code as the University Non-Operating code for that unit.

Organizations also follow a “cost center” hierarchy and all transactions are recorded at the ORGANIZATION code level.

UNIVERSITY	01	MISSOURI STATE UNIVERSITY SYSTEM
ORG COST CENTER	020	PROVOST
ORG DIVISION	0202	COLLEGE OF ARTS & LETTERS
ORG SUB DIVISION	02021	COLLEGE OF ARTS & LETTERS DEPTS
ORG DEPARTMENT	020210	ART & DESIGN
ORGANIZATION	102007	ART & DESIGN-OPER

Note that your “Home Department” for HR/Payroll purposes is the ORG DEPARTMENT code.

3. Our Account Codes

Accounts classify the type of transaction. Transaction level Account codes consist of 5 characters, while Category level Account codes where some of your expense budgets will be recorded have 3.

Both University and Foundation account codes are numeric, and in many cases are the same, although some are unique to the entity and the types of activities they perform. General categories of the types of account codes you will be working with include:

- Revenue (5xxxx)
- Salaries and Benefits (6xxxx)
- Expenses (7xxxx)
- Transfers (8xxxx)

Account codes are also hierarchical in nature and are grouped into categories that reflect the general activities of the University or the Foundation. Transactions are recorded at the ACCOUNT code level. For budgeting purposes, Revenue, Salaries & Benefits, and Transfers are also recorded at the ACCOUNT code level while most Expense budgets are recorded at the ACCOUNT CATEGORY code level and apply to all expenses “rolling up” to that level.

ACCOUNT CLASS	73	SUPPLIES & SERVICES
ACCOUNT CATEGORY	732	SUPPLIES
ACCOUNT SUB CATEGORY	7320	SUPPLIES
ACCOUNT	73212	SUP-OFFICE

4. Our Program Codes

Programs classify the function or purpose of the transaction. Transaction level Program codes consist of 3 characters, are numeric, and are mostly the same for the University and Foundation. General categories include:

- Expense Function Program Codes
These should reflect the purpose of the expense as it relates to general University functions such as Instruction (011), Research (022), Community Service (032), etc.
- Revenue Program Codes
Program Code 001 is used to record all Non-Auxiliary Revenue except for Service Centers (D-funds) which will use their expense function program code to record revenue.
- Auxiliary Program Code
Program Code 201 is used to record all Auxiliary (H-fund) transactions.

Program codes also follow a hierarchy with all transactions recorded at the PROGRAM code level.

PROGRAM CLASS	010	GENERAL INSTRUCTION
PROGRAM	011	ON-CAMPUS INSTRUCTION FOR CREDIT

5. Our Activity and Location Codes

These codes vary in nature and are used only in specific instances as instructed by [Your Budget Analyst](#) in Financial Services.

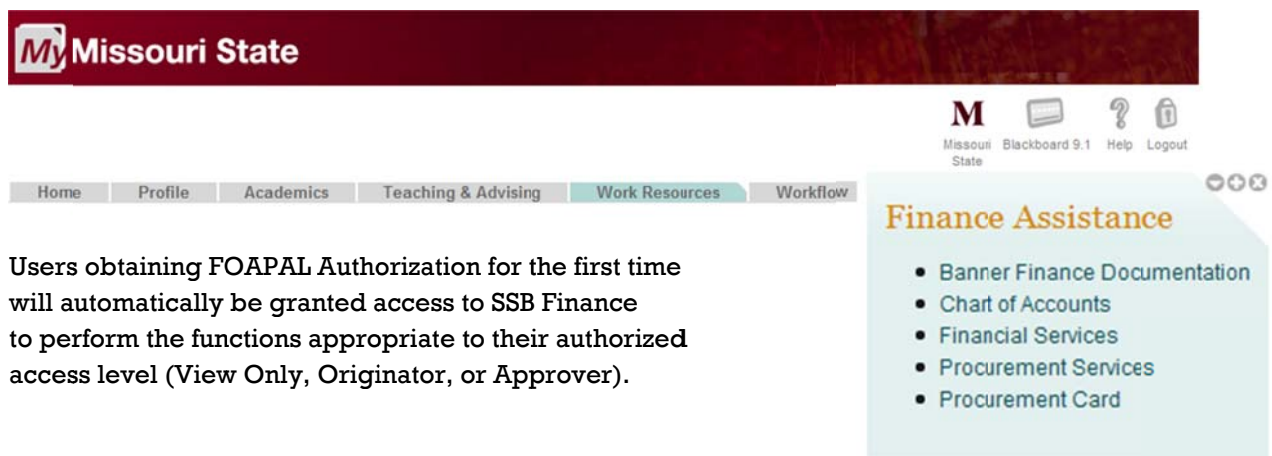
Chart of Account listings are available online from our [Bear Finance](#) reporting page.

Gaining Access

All SSB Finance processing is dependent upon the appropriate level of authorized Fund/Organization access. Individuals must request access to specific Fund/Organizations at either a “View Only” level, at an “Originator” level, or at an “Approver” level. Those with “View Only” access may perform Finance Queries and View Documents associated with authorized Fund/Organizations. Those with “Originator” access may additionally Process Requisitions for those Fund/Organizations. Those with “Approver” access may additionally Approve Documents (Requisitions) and perform Budget Transfers.

1. Obtaining FOAPAL Authorization.

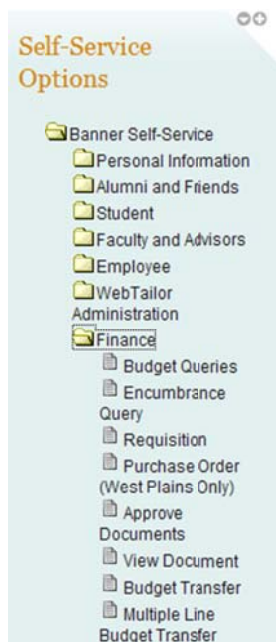
Obtain access by completing and submitting a FOAPAL Authorization Request to the Office of Financial Services. Online form link is available on the Banner Finance Documentation page which may be accessed from the Work Resources tab of My.MissouriState.edu in the Finance Assistance section.



Users obtaining FOAPAL Authorization for the first time will automatically be granted access to SSB Finance to perform the functions appropriate to their authorized access level (View Only, Originator, or Approver).

2. Accessing Self-Service Banner Finance Options

From the Work Resources tab of My.MissouriState.edu, you may access SSB Finance options from the Self-Service Options section under the Finance folder, from the Requisitions & PO section, or from the Budgets section, depending upon the function you wish to perform.



Note that the Finance Options folder will only be displayed once you have been granted authorized Fund/Organization access.

Depending upon your authorization, you may not see or have access to all of these options.

These same options are also available from the menu at the bottom of any of the SSB pages once accessed.

Policies & Guidelines

Before performing any of the SSB Finance options listed below, please first refer to the [Financial Services Policies & Guidelines](#) page to access and review our [Fiscal Responsibility Policy](#), [Budget Transfer Guidelines](#), [Procurement Procedures](#), and other information regarding various types of financial related activities that you may perform. Additional resources are also available on our [Banner Finance](#) and [Bear Finance Reporting](#) pages and from our [Financial Services](#) page which contains links to these and others.

SSB Finance – “View Only” Options

Those with “View Only” access may choose to perform Budget Queries, perform an Encumbrance Query, View Documents, or Check Available Balance from the Self-Services Options Finance folder or Budgets section by clicking on the associated link.

Please refer to the following User Guides for additional information on these options:

1. **Self-Service Banner – Finance Queries – User Guide**
2. **Self-Service Banner – Finance Document Queries – User Guide**

SSB Finance – “Originator” Options

In addition to the “View Only” options listed above, those with “Originator” access may additionally process a requisition by clicking on either the Requisition or Create a Requisition link in the Self-Service Options Finance folder or Requisitions & POs section.

Please refer to the following User Guide for additional information on processing a requisition:

1. **Self-Service Banner – Finance Requisition Processing – User Guide**

Individuals on the West Plains campus may additionally process purchase orders by clicking the Purchase Order (West Plains Only) link in the Self-Service Options Finance folder.

SSB Finance – “Approver” Options

In addition to the “View Only” and “Originator” options listed above, those with “Approver” access may also perform approvals on requisitions and transfer budget amounts by clicking on either the Approve Documents, Approve a Requisition, Budget Transfer or Multiple Line Budget Transfer links in the Self-Service Options Finance folder or the Requisitions & POs or Budgets sections depending upon the desired action.

Please refer to the following User Guides for additional information on approving documents and performing budget transfers:

1. **Self-Service Banner – Finance Document Approval – User Guide**
2. **Self-Service Banner – Finance Budget Transfers – User Guide**