



NSCC Finance Training

FOAPALs and Budgets



Training Overview

FOAPALs

- ▶ Fund, Organization, Account and Program Codes. What are they and what do they mean?
- ▶ Account code specifics and breakdown
- ▶ Unrestricted vs Restricted Funds
- ▶ Requesting a new Fund/Org
- ▶ Gaining access to a Fund/Org

Budget

- ▶ How to access your budget
- ▶ How to read your budget
- ▶ Budgeting best practices

Please ask questions in chat or at end of session!

FOAPALs

110001 - 22401 - 74500 - 200

Fund Organization Account Program

- Determines if the FOAPAL is unrestricted or restricted.
- 110001 is unrestricted funds, meaning there are no funding restrictions. 110001 is also the NSCC operating budget.
- Anything not 110001 is restricted. (Grants, scholarships, etc.) Restricted funds have regulations on what funding can be spent on.
- Essentially is the money pool for where expenses are being paid from.
- Can have multiple orgs assigned to it.

FOAPALs

110001 - 22401 - 74500 - 200
Fund Organization Account Program

- The department, or organization, using the funds such as Accounting, Business, Surgical Technology, etc.
- Organizations can only be attached to one fund. (For example, they can not be listed under fund 110001 and 223755.)
- Your organization code is the main code needed for purchasing and access requirements for banner and SciQuest.

FOAPALs

110001 - 22401 - 74500 - 200
Fund Organization Account Program

- This is the account that you want to code the expense to, such as travel, supplies, software, etc.
- 61XXX Accounts: **Salaries**
- 62XXX Accounts: **Benefits**
- 73XXX Accounts: **Travel**
- 74XXX Accounts: **Operating Expenses**
- 75XXX Accounts: **Utilities**
- 78XXX Accounts: **Capital Expenses**

NSCC Common Accounting Codes

Account	Account Title	Description
73100	Individual Instate Travel	In State Travel Expenses
73200	Individual Outstate Travel	Out of State Travel Expenses
74110	Printing Of Supplies By Institution	Any printing expenses
74230	Postal Charges	Shipping Charges
74310	Equipment Maintenance	
74320	Building Maintenance	
74430	Software Maintenance	All Software, including subscriptions
74440	Consulting Services	
74480	Dues And Subscriptions	Organizational dues, subscriptions outside of software
74490	Other Professional And Admin Svcs	
74500	Supplies	Any supplies under \$5,000 in costs outside of sensitive scope
74550	Sensitive Minor Equipment	Equipment between \$1,500 and \$4,999 in cost that is vulnerable to theft
74552	Sensitive Minor Computer and Periph	Computer equipment between \$1,500 and \$4,999 in cost that is vulnerable to theft
74630	Rentals	Rentals, including Uhauls, stage equipment, etc.
74981	Entertainment of Guests	Food for any event
78120	Operational Equipment	Capital Equipment (\$5k or more) for running the institution
78130	Instructional Equipment	Capital Equipment (\$5k or more) for Instructional Use
78510	Books	Library books only

FOAPALs

110001 - 22401 - 74500 - 200

Fund

Organization

Account

Program

- The program code, outside of revenue, explains what the expense is being used for.
- Program codes are specific to the organization and are the same for all expenses being applied to the org.

- 100 Program Code: **Revenue Only**
- 200 Program Code: **Instruction**
- 350 Program Code: **Academic Support**
- 400 Program Code: **Student Services**
- 450 Program Code: **Institutional Support**
- 500 Program Code: **Physical Plant**
- 550 Program Code: **Scholarships and Fellowships**



Requesting a New Fund/Org

- You will use the FOAPAL Addition Request Form found on the finance website.
 - <https://fa.nsc.edu/finance> Forms & Documents > Accounting > FOAPAL Addition Request Form
- If this is a restricted grant, or contract, you will need to provide documentation when you submit the form.
- You will need to know the program code you plan to use the Fund/Org for to complete form.

FOAPAL Addition Request

Title of Account:

(Letters and numbers only - no special characters allowed.)

Responsible Party:

(Name of the individual with budgetary and approving authority over the account)

Is this for the Foundation?

Default Program

What is the purpose of this account. (Describe below)

Is this a restricted grant or contract? (Yes or No)

Information Purposes only:

Planned
Requisitioner Information:

First Name:

Last Name:

Planned Approvers'
Information

First Name:

Last Name:

First Name:

Last Name:

Fund Assigned

Org Assigned

Updated Grant Document

No file chosen

Files over 25 MB will not be accepted

Gaining Access to a Fund/Org

- You will use Banner Finance Authorization Form found on the finance website.
 - <https://fa.nsc.c.edu/finance> Forms & Documents > Purchasing > Banner Finance Authorization Form
- You can add multiple authorizations, to different fund/orgs, with one submission.
- You can request a user be set up like someone else using this form.
- Very important to check “Budget Access in Banner and Self Service” so you can see budget information, for the fund/org, moving forward.
- A user can not be a submitter and approver for SciQuest requisitions. Typically, one user is the submitter and their supervisor and VP, or the fund manager, are the approvers.

Employee Info:

First Name: * Last Name: * A Number: * User ID: *
Title: * Email: * Phone: *

Fund:	Org:	Action:	Blanket Travel	Fund:	Org:	Action:	Blanket Travel
<input type="text"/>	<input type="text"/>	-- Please Select --	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	-- Please Select --	<input type="checkbox"/>
<input type="text"/>	<input type="text"/>	-- Please Select --	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	-- Please Select --	<input type="checkbox"/>
<input type="text"/>	<input type="text"/>	-- Please Select --	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	-- Please Select --	<input type="checkbox"/>
<input type="text"/>	<input type="text"/>	-- Please Select --	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	-- Please Select --	<input type="checkbox"/>
<input type="text"/>	<input type="text"/>	-- Please Select --	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	-- Please Select --	<input type="checkbox"/>
<input type="text"/>	<input type="text"/>	-- Please Select --	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	-- Please Select --	<input type="checkbox"/>
<input type="text"/>	<input type="text"/>	-- Please Select --	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	-- Please Select --	<input type="checkbox"/>
<input type="text"/>	<input type="text"/>	-- Please Select --	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	-- Please Select --	<input type="checkbox"/>
<input type="text"/>	<input type="text"/>	-- Please Select --	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	-- Please Select --	<input type="checkbox"/>

Set up like a certain person (Enter their Name here)

File for when table doesn't provide enough lines No file chosen

Files over 25 MB will not be accepted

Select all that apply:

- Budget Access in Banner and Self Service
- Prepare Requisitions in SciQuest/Jaggaer
- Approve Requisitions in SciQuest/Jaggaer
- Business Office or Bursar Employee
- Remove all Authority
- This form replaces all existing forms
- This form adds to all existing forms



Questions?

Nashville State
Community College

Time for Questions and Answers for all things FOAPAL! Please ask your questions in chat or raise your hand.

- ▶ **General FOAPAL or Finance Form Questions:** Jameson Bear, 615-353-3485
jameson.bear@nsc.edu
- ▶ **SciQuest and Banner Access (for FOAPALs):** Mark Hodges, 615-353-3303,
clayton.hodges@nsc.edu

Budgets

- ▶ You can access your budget on your NSCC Self Service.
 - ▶ Finance Tab > Budget Queries > Budget Status by Account

The screenshot shows the top navigation bar of the NSCC Self Service portal. The 'Finance' tab is selected and highlighted in blue. Below the navigation bar is a search field with a 'Go' button. Under the 'Finance' heading, a list of menu items is displayed, with 'Budget Queries' highlighted in yellow. Other visible items include 'Encumbrance Query', 'Requisition', 'Purchase Order', and 'Accounts Receivable'.

The screenshot shows the 'Budget Queries' page. At the top, there is a yellow horizontal line. Below it, a blue icon and text state: 'To create a new query choose a query type and select Create Query. To retrieve...'. Under the heading 'Create a New Query', there is a 'Type' label and a dropdown menu. The dropdown menu is open, showing 'Budget Status by Account' as the selected option, which is highlighted in yellow. Below the dropdown is a 'Create Query' button.

- ▶ If you are a budget manager, you can also access your budget via Executive Summary in Banner. (FGIBDSR)

Budgets

- Make sure to select the below options when running your Budget Query.
 - Adopted Budget, Budget Adjustment, Adjusted Budget, Year to Date, Commitments, Available Balance

Budget Queries

Select the Operating Ledger Data columns to display on the report.

<input checked="" type="checkbox"/> Adopted Budget	<input checked="" type="checkbox"/> Year to Date
<input checked="" type="checkbox"/> Budget Adjustment	<input type="checkbox"/> Encumbrances
<input checked="" type="checkbox"/> Adjusted Budget	<input type="checkbox"/> Reservations
<input type="checkbox"/> Temporary Budget	<input checked="" type="checkbox"/> Commitments
<input type="checkbox"/> Accounted Budget	<input checked="" type="checkbox"/> Available Balance

Budgets

- Make sure to answer the below options when running your Budget Query.
 - Current Fiscal Year
 - Fiscal Period: 12 (to sell full year)
 - Chart of Accounts (H for NSCC/F for Foundation)
 - Fund
 - Org

Budget Queries

For a Budget Query to be successful, a user with Fund Organization query access must enter a value queried, all retrieved information is Grant Inception to Date. Otherwise, all information retrieved

To perform a comparison query select a Comparison Fiscal Year and Period in addition to the req

Fiscal year:	<input type="text" value="2023"/>	Fiscal period:	<input type="text" value="12"/>
Comparison Fiscal year:	<input type="text" value="None"/>	Comparison Fiscal period:	<input type="text" value="None"/>
Commitment Type:	<input type="text" value="All"/>		
Chart of Accounts	<input type="text" value="H"/>	Index	<input type="text"/>
Fund	<input type="text" value="231218"/>	Activity	<input type="text"/>
Organization	<input type="text" value="25118"/>	Location	<input type="text"/>
Grant	<input type="text"/>	Fund Type	<input type="text"/>
Account	<input type="text"/>	Account Type	<input type="text"/>
Program	<input type="text"/>		

Include Revenue Accounts

Save Query as:

Shared

Query Results

Account	Account Title	FY23/PD12 Adopted Budget	FY23/PD12 Budget Adjustment	FY23/PD12 Adjusted Budget	FY23/PD12 Year to Date	FY23/PD12 Commitments	FY23/PD12 Available Balance
61200	Faculty Salary Pool Account	0.00	88,786.35	88,786.35	0.00	0.00	88,786.35
61204	Adjunct Faculty Academic Year	0.00	0.00	0.00	8,000.00	0.00	(8,000.00)
61601	Full Time Fiscal Year Professional	0.00	0.00	0.00	40,302.08	20,151.04	(60,453.12)
62000	Employee Benefits Budget Pool	0.00	43,712.43	43,712.43	0.00	0.00	43,712.43
62101	TCRS Retirement Faculty	0.00	0.00	0.00	875.20	0.00	(875.20)
62204	ING ORP Employer R50	0.00	0.00	0.00	180.00	0.00	(180.00)
62206	TIAA CREF ORP Employer R60	0.00	0.00	0.00	3,807.20	0.00	(3,807.20)
62300	Fica	0.00	0.00	0.00	2,981.62	0.00	(2,981.62)
62400	Medicare Fica	0.00	0.00	0.00	697.31	0.00	(697.31)
62500	Group Insurance	0.00	0.00	0.00	206.38	0.00	(206.38)
62900	401 K Match	0.00	0.00	0.00	866.44	0.00	(866.44)
74000	Operating Expense Budget Pool	0.00	165,834.45	165,834.45	0.00	0.00	165,834.45
74500	Supplies	0.00	0.00	0.00	791.90	0.00	(791.90)
74981	Entertainment Of Guests	0.00	0.00	0.00	3,069.99	0.00	(3,069.99)
Report Total (of all records)		0.00	298,333.23	298,333.23	61,778.12	20,151.04	216,404.07

Budgets

Query Results

Account	Account Title	FY23/PD12 Adopted Budget	FY23/PD12 Budget Adjustment	FY23/PD12 Adjusted Budget	FY23/PD12 Year to Date	FY23/PD12 Commitments	FY23/PD12 Available Balance
---------	---------------	--------------------------	-----------------------------	---------------------------	------------------------	-----------------------	-----------------------------

- Account: Account Number from FOAPAL
- Adopted Budget: Original Entered Budget
- Budget Adjustment: Any budget adjustment made during the year. (Grant budgets are also loaded this way)
- Adjusted Budget: Combined Adopted Budget and Budget Adjustment
- Year to Date: Year to date expenses
- Commitments: Open POs or encumbrances not yet paid for/received.
- Available Balance: How much you have left, in budget, after YTD is applied.

Budgets

- To drill down to purchases, on the account, click the amount associated to the account as pictured below.

Query Results

Account	Account Title	FY23/PD12 Adopted Budget	FY23/PD12 Budget Adjustment	FY23/PD12 Year to Date	FY23/PD12 Commitments	FY23/PD12 Available Balance
74500	Supplies	0.00	0.00	791.90	0.00	(791.90)
Report Total (of all records)		0.00	0.00	791.90	0.00	(791.90)

- This will then list your expenses, by document number, for the account.

Document List

Transaction Date	Activity Date	Document Code	Vendor/Transaction Description	Amount	Rule Class Code
Nov 04, 2022	Nov 07, 2022	I0215534	Amazon.com	355.98	INEI
Nov 04, 2022	Nov 07, 2022	I0215534	Amazon.com	435.92	INEI
Nov 10, 2022	Nov 10, 2022	I0087944	Amazon.com	0.00	DNEI
Nov 10, 2022	Nov 10, 2022	I0087944	Amazon.com	0.00	DNEI
Report Total (of all records):				791.90	

Budgets

► Document Code Examples:

- **Starts with a 1 or !:** This is the check number for payment that was sent to the vendor/person. If it starts with “1” it is a mailed check. If it starts with “!” it was direct deposit.
- **Starts with an I:** This is the invoice number, internally, and what expense amounts are coded to. If you are looking for non-salary expenses, you will reference this and drill it down further.
- **Starts with a PC:** This is a purchasing card expense.
- **Starts with AC or J:** This is a manual journal entry, done by accounting. Please reach out to us for more information.

Budgets

- For invoice details, drill down again by clicking the I number in the Document Code field.
- You will then have details about which purchase order the expense came from, the amounts charged, the check number, etc.
 - You can pull up copies of invoices, for most purchase orders, from SciQuest. They will be attached to the Purchase Order.

Document List

Transaction Date	Activity Date	Document Code	Vendor/Transaction Description	Amount	Rule Class Code
Nov 04, 2022	Nov 07, 2022	I0215534	Amazon.com	355.98	INEI
Nov 04, 2022	Nov 07, 2022	I0215534	Amazon.com	435.92	INEI
Nov 10, 2022	Nov 10, 2022	I0087944	Amazon.com	0.00	DNEI
Nov 10, 2022	Nov 10, 2022	I0087944	Amazon.com	0.00	DNEI
Report Total (of all records):				791.90	

Accounting Information

Chart of Accounts	Fund	Organization	Account	Program	Activity	Location	Amount	Rule Class Code
H	220824	44450	74500	200			435.92	INEI
H	220824	44450	74500	200			355.98	INEI

Save Query as:

Shared

Related Documents

Transaction Date	Document Type	Document Code	Status Indicator
Oct 05, 2022	Purchase Order	P0032154	Approved
Nov 02, 2022	Receiving Documents	Y0037601	Completed
Nov 10, 2022	Check Disbursement	I0087944	



Budget Best Practices

- ▶ Check your budget monthly, at least. Treat it as a check book and make sure everything is balancing.
- ▶ Keep track of temp labor and overtime, if you have it
- ▶ For operating expenses, retain invoices and receipts for any fund/org that you manage.
- ▶ Travel expenses are a separate bucket from operating expenses.



Questions?

Nashville State
Community College

Time for Questions and Answers for all things budget! Please ask your questions in chat or raise your hand.

- ▶ General NSCC Operating Budget Questions (110001): Vijay Naik, 615-353-3276, vijay.naik@nsccl.edu
- ▶ Grant Budget Questions: Jameson Bear, 615-353-3485, jameson.bear@nsccl.edu