Controller’s Unit
Financial Accounting and Reporting

FOAPA Chart Request Guidelines

February 14, 2024
1:30-2:00
Location
Meeting via Zoom
Introduction

- **Mark Fryman**, Director, Financial Accounting and Reporting
- **Trina McGAughy**, Financial Reporting Manager, Financial Accounting and Reporting
Agenda

- What are the FOAPA elements?
- Who does what
- Updates to the request forms
- FOAPA Committee Review Criteria
- Training Materials – coming this spring
- Communication Guidelines
- Q&A
What are the FOAPA Elements?

- **Fund (F)** (FTVFUND)
  - A method of recording financial information that groups resources based on their source and any limitations on use.
  - Indicates high-level type of activity – unrestricted, restricted, capital, etc

- **Organization (O)** (FTVORGN)
  - Identifies the budgetary unit within the university responsible for the budget, such as a department.
  - Banner org structure should mirror the functional org structure of the department or unit.

- **Account (A)** (FTVACCT)
  - Used to identify specific financial transactions and define the type of activity taking place.
    - Revenues, expenses, and transfers in the Operating Ledger (OL).
    - Assets, liabilities, and fund balances in the General Ledger (GL).

- **Program (P)** (FTVPROG)
  - Identifies the type of activity for which dollars are spent, such as Instruction, Administration, Research, Auxiliary, and Public Service.

- **Activity (A)** (FTVACTV)
  - Available to the department to facilitate more detailed reporting and tracking

- **Index (A)** (FTVACCI)
  - A data entry shortcut for a specific fund, org and program code combination that is always the same.
  - Indexes are used when processing invoices and journal vouchers in the Operating Ledger. Indexes are not used on General Ledger entries because there are no org or program codes in the GL.
Who Does What – FOAPA Element Set Up

Funds and Indexes
- FOAPA Committee
  - FT11 – E&G
  - FT12 – Designated Ops & Royalties
  - FT13 – Service Departments
  - FT2x - Auxiliaries
  - FT36 – Gifts
  - FT41 – Student Loan Funds
  - FT6x – Endowments
  - FT71 – Student Groups
  - FT91 – Agency Funds
- OSRAA
  - FT31-35 – Restricted Grants & Contracts
  - FT39 – GC Management
- FAR, Nancy Boedigheimer
  - FT81 & 83 - Capital

Other Elements
- FOAPA Committee - ALL
- Org Codes
- Account Codes
- Program Codes
- Activity Codes (through OACIS, Charlotte Rooks)
Updates to the Request Forms

- Changing to fillable pdf with signatures in the form
  - Sign in pdf and email rather than sending through docusign
  - For Index, Fund and Program codes
  - Separate forms:
    - Gift funds
    - Account codes
    - Termination requests (excel)
  - Activity codes will still be managed through OACIS
    (https://fasystems.oregonstate.edu/OACIS/)
FOAPA Committee Review Criteria

- Does the new element make sense:
  - Does it fit in the current structure?
    - Consistent with current standards
    - Consistent with existing chart logic
  - Indexes must have a unique fund, org, program code combination
  - Is there a different way that already exists to capture the same information?
  - If the information you are trying to track by a fund or index is very granular, we will probably tell you to use an activity code.
- Timing of title changes – 7/1 only
  - Due to duplication of reporting issues when pulling data (CORE)
- Major Organization code reorganizations
  - All requests must be submitted by March 1
  - Will only be effective for 7/1 of the next fiscal year
  - We are happy to work with departments on reorganizations prior to the deadline.

Submit all requests/questions to FOAPA_Requests@oregonstate.edu
Training Materials – coming this spring

- Developing training materials for FOAPA website
  - Standards for elements
  - Training videos
  - FAQs
    - Send us your questions!

Communication Guidelines

- Unit works with FSS\Finance Liaison
- FSS\Finance Liaison submits request to FOAPA
- FOAPA may request FSS\Finance Liaison to join Committee meeting if more information is needed

https://fa.oregonstate.edu/controllers-unit/employee-resources/foapa
Questions?