Bakersfield College
Budget Orientation
August 2021

Presented by
BC Budget Office
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**What is a FOAPAL?**

Funding is identified with the following codes:

- **F-UND**
- **O-RGANIZATION**
- **A-CCOUNT**
- **P-ROGRAM**
- **A-CTIVITY**
- **L-OCATION**

*Note: Activity and Location Codes may be developed for specific budgets.*
FOAPAL EXAMPLE

GU001-218LI0-4313-612000

- Fund-Org-Account-Program are the minimum required codes.
FUND

5-digit alphanumeric code identifies source of funding

- GU-General Unrestricted (ex: GU001)
- RP-Restricted Funding (ex: RP384)
- CE-Contract/Community Education (ex: CE089)
ORGANIZATION
ORG STRUCTURE

6-digit alphanumeric code identifies Direct Report and Budget

218LIO

2  Campus - BC
1  Executive Administrator - President/VP
8  Direct Report to Exec - Dean/Director
LIO  Specific Budget - Library
ORG STRUCTURE

- 1st alphanumeric identifies Campus

218L10

1  KCCD District Office
2  Bakersfield College
4  Cerro Coso Community College
5  Porterville College
ORG STRUCTURE

• 2nd alphanumeric identifies Executive Administrator

2 1 8 L I 0

0  BC President
1  BC Vice President Instruction
3  BC Vice President Finance & Admin Services
4  BC Foundation/Levan Center/Levan Institute
6  BC Vice President Student Affairs
ORG STRUCTURE

• 1st, 2nd, and 3rd alphanumeric combinations identifies Direct Report to Executive Administrator

2 1 8 L I 0

218 Assigned Direct Report to VP Instruction (VPI)
Approval Queue Structure for ORGS

- Level 2 Compliance $0
- Level 3 Manager Up to $250
- Level 4 Dean/Director Up to $5,000
- Level 5 VP/President Up to $9,999,999

All entries into Banner go to Business Services for compliance review (Level 2/5) prior to campus approvers (Level 3-5).

Any changes to approvers in approval queues, please contact the Budget Office to update.

Beginning FY22, approvers may have Associate Dean/Directors/Exec Directors all in as Level 4 approvers. Only one approval is needed.
ACCOUNTS

4-digit (6 if Fixed Asset) alphanumeric code identifies type of expense

4 3 1 3 – Non-Inst Supplies & Materials

1000s Faculty/Educational Administrator Labor
2000s Classified/Temporary Labor
3000s Benefits
4000s Supplies/Materials
5000s Services
6000s Equipment
7000s Student Financial Aid, Other
8000s Revenue
NOTES

• Account Codes are related to the expense. If the expense is for staff travel reimbursements, 5220 Employee Travel is the correct Account Code. If there are no funds or no Account Code in the budget, submit a budget transfer to the 5220 Account Code.

• Fixed Assets are for an item that is valued at $5,000 or more. “FA” would be added to the end of the Account Code (ex: 6419FA).
# PROGRAM

6-digit numeric code identifies type of expense/revenue/other as it relates to the area.

<table>
<thead>
<tr>
<th>Code Range</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>000001-499900</td>
<td>Instructional Programs</td>
</tr>
<tr>
<td>599999</td>
<td>Revenue</td>
</tr>
<tr>
<td>600000s</td>
<td>Non Instructional Programs</td>
</tr>
<tr>
<td>700000s</td>
<td>Other</td>
</tr>
</tbody>
</table>

- Instructional Program Code should match TOPS code.
- Instructional Program Code should align with Account Code for type of expense. For example, Account Code 4310 Instruction Supplies & Materials should have an Instructional Program Code.
ACTIVITY

• Effective July 2021 for FY22
DO NOT USE “BTL001” FOR TEMPORARY LABOR – Account Codes for Temp Labor
Benefits will be identified with a T at the end (ex: 3310T)

• Activity Codes are assigned to specific budgets. Not all budgets will have Activity Codes.

• Budget Managers would work with Budget Office to develop Activity Codes for the budget.
LOCATION

• Location Codes are assigned to specific budgets. Not all budgets will have Location Codes.

• Budget Managers would work with Budget Office to develop Location Codes for the budget.
FOAPAL EXAMPLE

GU001-218LI0-4313-612000

- GU001 – General Unrestricted Fund
- 218LI0 – Library Budget assigned to a Direct Report to VPI
- 4313 – Non-Instructional Supplies & Materials
- 612000 – Library Program
TIPS/TRICKS:

- Use FGIBDST in Banner to pull a list of all FOAPAL codes by clicking “...” next to the code box.
- Export to Excel to make a Chart of Accounts workbook to reference but keep in mind Banner would have the most updated list.
RESOURCES

➢ Budget Office Contacts
  • budgetoffice@bakersfieldcollege.edu
  • Somaly Boles x4715
  • Cristal Rios x4094