USU FINANCE HELPS

**ORG HIERARCHY**

U - University

C - College/Division  CLxxxx

D - Department  DPxxxx

U - Responsible Person  Uxx####

E - Individual Account  E######

**ACCOUNT CODES**

<table>
<thead>
<tr>
<th>Type</th>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Ledger</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Assets</td>
<td>1xxxx</td>
<td></td>
</tr>
<tr>
<td>Liabilities</td>
<td>2xxxx</td>
<td></td>
</tr>
<tr>
<td>Fund Balance (Owners Equity)</td>
<td>3xxxx</td>
<td></td>
</tr>
<tr>
<td>Control Accounts</td>
<td>4xxxx</td>
<td></td>
</tr>
</tbody>
</table>

**BANNER SCREENS**

Operating Ledger

FGIBDSR
- summary by account code -- account balance

FGITRND
- transaction detail

NHI DIST
- labor/benefits detail

Other Useful

FTMACCI
- index information

FTMFUND
- fund information

FTMORGN
- org information

**FORMS**

Journal Entry
- to move expenses or revenue among indexes

Budget Entry
- to move budget among indexes of same fund type

Funds Transfer
- to transfer funds among indexes of different fund types

Reallocation
- to reallocate salary or wage expense to different index in current fiscal year

OCE
- to book sales of goods or services between departments