Chart of Accounts

	SEGMENTS	DESCRIPTION	EXAMPLE
Mandatory	**Entity**	Segment that owns assets, liabilities and net assets	311 – Middlebury Undergraduate
	Department	Segment that generates profit and loss	2114 – Theatre
	Object	Natural Account used to categorize assets, liabilities, revenues and expenses	54200 – Supplies
	Restriction	Captures restrictions (if any) on Endowments, Funds, Gifts and Grants	10 - Unrestricted

Optional	**Designation**	Segment to identify specifically designated funding	100000 – Current
	Activity	Identifies a specific event or activity that spans departments, designations, etc.	13123 – PlayLab

COA Overview
9 Segments – 4 Mandatory – 2 Optional – 3 Systems Generated

EXAMPLE: COA String with DASH: 311-2114-54200-10-100000-13123-000-0-0

Chart of Accounts Compared: Banner to Oracle

FOAPAL - (Structure in Banner)

- **F**und – 100010 – Current
- **O**rganization – 303810 – Budget & Financial Planning
- **Account –** 703580 – e.g. Contracted Services
- **P**rogram – 140 – Institutional Support
- **A**ctivity - optional
- **L**ocation - optional

EDORDA - (New Structure in Oracle)

- **E**ntity – 311 – College
- **D**epartment - 3204 – Budget & Financial Planning
- **O**bject – 53104 – e.g. Contracted Svc
- **R**estriction – unrestricted, temp, permanent
- **D**esignation – default to current fund - 100000
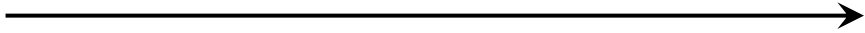- **A**ctivity - optional

FOAPAL into EDORDA

****NEW****   Entity

Organization   →   Department
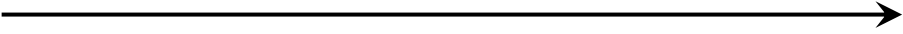
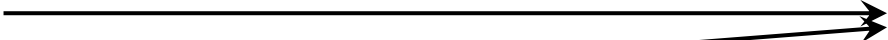Account   →   Object

****NEW****   Restriction

Fund   →   Designation

Activity   →   Activity
Location

Program   ****Not needed****

Chart of Accounts Compared: Banner to Oracle

FOAPAL - (Previous Structure in Banner ERP)

Banner Index: **_BDOFFC_**
- Organization – 303810 – Budget & Financial Planning
- Fund – 100010 – Current
- Program – 140 – Institutional Support
- Add *Account* that fits expense category

EDORDA - (New Structure in Oracle ERP)

Oracle Equivalent of Banner Index:
- Entity – 314 – Middlebury Central Admin
- Dept. - 3204 – Budget & Financial Planning
- Fund – 100000 – Current
- Add *Object* that fits expense category