

Eastern Washington University – Office of Controller  
Overview of Banner Index Codes/Ledgers

The following Index groups (ledgers) are established in Banner Finance, the University’s ERP financial accounting system. Ledgers by funding source(s) are shown below followed by an explanation of those sources. First, some background information about the Banner Finance chart of accounts which are defined by the FOAPAL string:

- Fund (identifies funding source, as described below)
- Organization (budgetary/departmental entity)
- Account (revenues, expenses, assets, liabilities, fund balance)
- Program (functional categories of operating expenditures for financial reporting purposes such as instruction, research, public service, academic support, student services, institutional support, operation & maintenance of plant, scholarships & fellowships, auxiliary enterprises, and depreciation)
- Activity (typically categories of expenses grouped for a specific project or cost center)
- Location (physical location of an asset such as building and room number)

The Banner index code is a shortcut that contains a default (pre-assigned) fund, organization and program code. Index codes are six-digit codes grouped into series that represent fund types shown below.

Ledger	Description	Fund Type(s)	INB Fund Codes
1xxxxx	Local operating funds	Governmental – general fund	110xx, 120149
2xxxxx	Local dedicated funds	Governmental – special revenue	13xxxx
3xxxxx	Service & auxiliary funds	Proprietary – internal service / enterprise	14xxxx, 15xxxx
4xxxxx	Loan funds	Governmental – special revenue	4xxxxx
5xxxxx	Sponsored programs/contracts	Governmental – special revenue	2xxxxx
6xxxxx	State capital project funds	Governmental – capital projects	92xxxx
7xxxxx	Local capital project funds	Governmental – capital projects	91xxxx
8xxxxx	Agency funds	Fiduciary	8xxxxx

**Ledger 1: Local operating funds (state operating appropriations / tuition revenues)**

Funding primarily comes from two sources: state legislative appropriations for operating activities and from student tuition revenues (excluding summer school). Other revenues include interdepartmental recharges and investment earnings.

**Ledger 2: Local dedicated funds (self-support)**

Funding comes from student tuition (summer school), course fees (but not student services & activity fees), continuing education and other incidental fees (application fees, test fees, disciplinary fines), interdepartmental recharges, and indirect cost recovery.

**Ledger 3: Service & Auxiliary funds**

Funding comes from student services & activity fees (excludes course fees), auxiliary business units (charges for goods and services like room and board), and internal service funds (recharges) that provide support services to the campus community (motor pool, telephone, etc.).

**Ledger 4: Loan funds**

Funding comes from interest collected on outstanding student loan programs.

**Ledger 5: Sponsored programs**

Funding comes from sponsored programs (grants and contracts from federal/state/local/private entities) and from various financial aid programs and scholarships.

**Ledger 6: State capital project funds**

Funding comes from legislative appropriations for state capital projects and from Fund 061 EWU capital project funds held by the state treasurer. This funding is used to construct/renovate capital assets such as buildings and other infrastructure or for preventative maintenance on state-owned assets.

**Ledger 7: Local capital project funds**

Funding typically comes from revenue bonds and/or the auxiliary unit that will benefit from the local capital improvement project. This funding is used to purchase equipment or construct/renovate university-owned assets such as buildings and other infrastructure.

**Ledger 8: Agency Funds**

Agency fund codes begin with 8xxxxx but there are no associated index codes because there is no revenue or expense (operating ledger) activity recorded in agency funds. Agency funds contain balance sheet account balances (assets with an offsetting liability) that represent monies held on behalf of another unrelated entity.