**Finance Help**

The Finance Office has several help links to assist you:

- Accounts_payable@umdnj.edu
- Grants_newark@umdnj.edu
- Grants_stratford@umdnj.edu
- Grants_new_brunswick@umdnj.edu
- Fiss-help@umdnj.edu
- Payroll_help@umdnj.edu
- Recordsmgmt@umdnj.edu

**Finance Focus**

**Commonly Used Account Codes**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
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</thead>
<tbody>
<tr>
<td>601100</td>
<td>Salaries &amp; Wages-Regular</td>
</tr>
<tr>
<td>601110</td>
<td>Salaries-Faculty Regular</td>
</tr>
<tr>
<td>601200</td>
<td>Salaries &amp; Wages-Overtime</td>
</tr>
<tr>
<td>601220</td>
<td>Salaries &amp; Wages-Straight Time-Overtime</td>
</tr>
<tr>
<td>601300</td>
<td>Salaries &amp; Wages-Bonus</td>
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<tr>
<td>601310</td>
<td>Salaries-Faculty Bonus</td>
</tr>
<tr>
<td>602300</td>
<td>Fringe Benefits - Composite</td>
</tr>
<tr>
<td>604100</td>
<td>Year End Salary Accrual</td>
</tr>
</tbody>
</table>

**LABOR EXPENSES**

- 601100 Salaries & Wages-Regular
- 601110 Salaries-Faculty Regular
- 601200 Salaries & Wages-Overtime
- 601220 Salaries & Wages-Straight Time-Overtime
- 601300 Salaries & Wages-Bonus
- 601310 Salaries-Faculty Bonus
- 602300 Fringe Benefits - Composite
- 604100 Year End Salary Accrual

**NON-SALARY EXPENSES**

- 701103 Printing and Office Supplies
- 701115 Education Supplies
- 701116 Clinical Supplies
- 701206 General Stores IDT
- 701223 Xerox IDT
- 702113 Rent-Buildings and Grounds
- 702124 Honorariums
- 702127 Conference Registration and Training
- 702157 Travel
- 703111 Recurring Maintenance-Office Equipment
- 706131 Purchase Office Equipment
- 706136 All Other Equipment (<$5,000)

**JOURNAL ENTRY CODES**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>BD01</td>
<td>Budget (Budget Office Only)</td>
</tr>
<tr>
<td>BDZ2</td>
<td>Budget (Grants)</td>
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<tr>
<td>CNNI</td>
<td>Cancel Check-Invoice w/o Encumbrance</td>
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<tr>
<td>CORD</td>
<td>Purchase Order Change Order</td>
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<tr>
<td>E032</td>
<td>Close Purchase Order</td>
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<tr>
<td>HGNL</td>
<td>Payroll Expense</td>
</tr>
<tr>
<td>ICEI</td>
<td>Cancel Invoice w/Encumbrance</td>
</tr>
<tr>
<td>ICNI</td>
<td>Cancel Invoice w/o Encumbrance</td>
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<tr>
<td>INEI</td>
<td>Invoice Paid w/Encumbrance</td>
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<td>INNI</td>
<td>Invoice Paid w/o Encumbrance</td>
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<td>J099</td>
<td>Inter-Fund Cash Transfer Journal Entry</td>
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<tr>
<td>JE15</td>
<td>General Journal Entry</td>
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<tr>
<td>POLQ</td>
<td>Purchase Order Liquidation</td>
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<td>PORD</td>
<td>Establish Purchase Order</td>
</tr>
<tr>
<td>REQP</td>
<td>Purchase Requisition</td>
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</tbody>
</table>

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**IST Service Center:** 732-743-3200

**Banner Finance Reference Card**

**University Finance Office**

http://www.umdnj.edu/cntrlweb
WHAT IS A FOAPAL?

F = Fund—General Ledger or the funding source
O = Organization—Subsidiary Ledger or the unit responsible for financial activity within the fund
A = Account—Classifies revenues and expenses by type and spending categories (salaries, supplies, equipment, etc.)
P = Program—The major purpose of expenses
A = Activity—Information for a specific event but not all FOAPAL’s have an Activity
L = Location—The physical location of a capital asset being purchased but not all FOAPAL’s have a location