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Name:	Financial Reporting – Account Number Structure (FOAP)
Policy Number:	4-4001
Origin:	Financial Services
Approved:	1 April 1992
Issuing Authority:	Director, Financial Services
Responsibility:	Manager, Financial Planning
Effective Date	1 September 2008
Revision Date(s):	1 March 1993 1 September 2008

The accounting system used by Financial Services to track all University revenues and expenditures is a series of account numbers referred to as FOAP. Many people use the term - budget code - instead of FOAP. Either term is acceptable. The numbering system in use gives each FOAP a unique identification by means of a 19 digit number. You should be familiar with the FOAP assigned to your particular department as these numbers are required when completing many forms (such as purchase requisitions, travel advances, payment requests, etc.).

The FOAP is made up of the Fund (F), Organization (O), Account (A), and Program (P) elements. The element structure is required so the various accounts created can be classified for budgeting, recording, and/or reporting purposes. A detailed description of each FOAP element is provided below:

The Fund Code (6 digits)- is the assigned numeric designation for an accounting entity with a self-balancing set of accounts in which transactions are recorded and segregated to carry on specific activities or attain certain objectives in accordance with the prevailing regulations, restrictions, or limitations. Examples of Fund Codes are 100000 - Operating Fund; 630415 - Disabled Student Scholarship Fund; 200011 - Mills A FGSR Grant; etc.

The Organization Code (4 digits) - is the assigned numeric designation for departmental/budgetary subdivisions within the larger entity. Examples of Organization Codes are: 2300 - Health Services; 8000 - VP Finance Office; 5140 - History; etc.

The Account Code (5 digits) - is the assigned numeric designation to describe an individual asset, liability, equity, revenue, expenditure and/or transfer accounts assigned to each departmental/budgetary unit. Examples of Account Codes are 73555 - Travel and Development faculty; 77620 – Teaching and Lab Materials; 51000 – Credit Course Academic Year Tuition; etc.

The Program Code (4 digits) - these codes are primarily used to track capital projects and to record specific activities within an organizational code. Examples of Program Codes are 9999 – Program General; 8103 - Continuing Ed, Business Case Writing; 1095 Facilities Management, General Lighting Upgrade; etc.