

## **Establishing a New Departmental Account: Fund-Organization-Program (FOP)**

**Original Implementation:** Unpublished

**Last Revision:** April 24, 2018

The university's financial reporting system, Banner, allows departments and administrative staff to track revenues and expenditures by source of funding (fund), by individual departments (organization), and by function (i.e. instruction, research, etc.) (program). In Banner, these accounts are referred to as FOP (fund – organization – program). Requests to establish a new account are used to track the intent of why and when an account was established. For this reason, the controller's office will require completion of a form to process requests to establish an account. This form, along with any supporting documentation, are to be used by the controller's office, the research and sponsored programs office and the development office to determine if revenues and expenditures are made in compliance with the intent to establish the account.

These forms and procedures for submitting them are available on the controller's office website and the research and sponsored programs office website. "Guidelines on How to Establish a New Departmental Account: Fund-Organization-Program (FOP)," found on the controller's office website, contains detailed instructions for completing the form for non-grant accounts.

**Cross Reference:** Guidelines on How to Establish a New Departmental Account: Fund-Organization-Program (FOP)

**Responsible for Implementation:** Vice President for Finance and Administration

**Contact for Revision:** Controller

**Forms:** Request to Establish a New Departmental Account (Fund-Org-Program) for Non-Grant Accounts and Request to Establish a New Banner Fund – External Awards and Contracts. Both forms are available online on the forms link: <http://www.sfasu.edu/3386.asp>

**Board Committee Assignment:** Finance and Audit