

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

Original Implementation: Unpublished

Last Revision: April 14, 2015

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 office of research and sponsored programs 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 these forms are available on the controller's office website and the office of research and sponsored programs website.

Cross Reference: None

Responsible for Implementation: Vice President for Finance and Administration

Contact for Revision: Controller

Forms: Establishing a New Departmental Account – (Fund-Org-Program) for Non-Grant Accounts and Establishing 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