

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

Original Implementation: Unpublished

Last Revision: April 20, 2021

Purpose

This policy identifies requirements to request a new departmental account.

General

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 (program) (i.e. instruction, research, etc.). In Banner, these accounts are referred to as a 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 one of two forms to process a request to establish an account. For grants, the form Establishing a New Banner Fund – External Grants and Contracts is used. For non-grants, the form Request to Establish a New Departmental Account (Fund-Org-Program) for Non-Grant Accounts is used. The applicable form and any required supporting documentation are to be used by the controller's office, the office of research and graduate studies, and the office of development to determine if revenues and expenditures are made in compliance with the intent to establish the account.

The two forms and procedures for submitting them are available on the controller's office website and the office of research and graduate studies 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 establishing non-grant accounts. The office of research and graduate studies website contains instructions for completing the form to establish grant (sponsored project) 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: Establishing a New Banner Fund – External Grants and Contracts; Request to Establish a New

Departmental Account (Fund-Org-Program) for Non-Grant Accounts. Both forms are available online on the SFA Business Forms webpage.

Board Committee Assignment: Finance and Audit