FOAPAL STRUCTURE

FOAPAL is the acronym for **F**und / **O**rganization / **A**ccount / **P**rogram / **A**ctivity / **L**ocation

Each FOAPAL code has built-in logic that can often tell users what the code means and how it is intended report financial data.

Fund: Operating Funds – Each Fund Code has 6 digits used to identify the following, each section building upon the previous:

Fund Type		Program/Predecessor		Specific Designation	
1	**2**	**3**	**4**	**5**	**6**
11 = Operating 12 = Special Purpose 31 = Auxi-Housing 33 = Auxi-Univ. Services 38 = Auxi-General 42 = External Grants		11 = Resident 12 = Online 13 = School of Law 14 = LUCOM 22 = LUOA		0 = Undergrad 1= Grad	1 = Non-Payroll 2 = Payroll

Note: The white boxes in chart above provides just a small portion of fund logic examples.

Examples:

- 111101	Resident Undergraduate Non-Payroll
- 111102	Resident Undergraduate Payroll
- 111211	Online Graduate Non-Payroll
- 311001	Student Housing Non-Payroll

Organization: Each Org code uses 5 alpha-numeric characters. The first character *usually* identifies the Division:

A	Administration	**H**	Finance	**N**	Planning & Construction
B	Academics	**J**	Human Resources	**P**	Student Financial Services
D	Athletics	**K**	Information Services	**Q**	Student Affairs
E	Auxiliary & Campus Rec	**L**	Equity & Inclusion	**R**	Media/Communications
F	Enrollment Management	**M**	Physical Plant	**S**	Marketing
G	Spiritual Development			**T**	Development

Example: B3030 – History

- B: Academics Division
  - 30: School Sub-division
    - 30: Organization in School

NOTE: Fund Code + Organization Code = Budget Code

FOAPAL STRUCTURE

Account: The Account is the natural classification where funds are allocated to and incurred.

Type	Account Title	Type	Account Title
50	**Revenue**	**60**	**Payroll & Benefits**
51	*Tuition & Fees*	61	*Payroll*
52	*Contra Revenue*	62	*Benefits*
53	*Contributions*	69	*Contra Payroll & Benefits*
54	*Grants*	**70**	**Direct Expenditures**
55	*Interest/Dividends*	71	*Contractual Services*
56	*Gains/Losses*	72	*Professional Development & Travel*
57	*Auxiliary*	73	*Supplies*
58	*Other Sources*	74	*Utilities*
		76	*Miscellaneous Expenses*
		79	*Non-Capital & Capital Expenditures*

Program: The Function/purpose of the transaction

10	Instruction	**81**	Auxiliary Enterprises
20	Research	**85**	Other Self Supporting Enterprises
30	Public Service	**B0**	Operation & Maintenance of Plant
40	Academic Support	**R0**	Revenue
50	Student Services	**YY**	Construction in Progress (Capital CIP)
60	Instruction Support		

Activity: Specialized tracking of projects/events. While these codes are typically established for a specific area's use, they can also be used cross-functionally in other divisions.

Location: Asset management consisting of the alpha-numeric building code and room number.

FOAPAL STRUCTURE

INDEX CODES:

An Index Code is a 6-digit alpha-numeric code used to preset a combination of FOAPAL elements for ease of use, and often used to identify a "Budget Code".

Budget Code = Fund Code + Organization Code

The typical budget code consists of a Fund Code indicator in the first field, followed by the Organization Code. The following is a list of frequently used fund code indicators that provide users insight to the fund code linked to a budget code:

Index Code Fund Indicator		
Code/Indicator	Description	Fund Code(s)
1	Resident Undergraduate	111101 / 111102
2	LUO Undergraduate	111201 / 111202
3	School of Law	111301 / 111302
4	LUO Graduate	111211 / 111212
5	Resident Graduate	111111 / 111112

Examples of Index Codes for Organization B3030-History:

- 1B3030   History, Resident Undergraduate
- 2B3030   History, LUO Undergraduate
- 4B3030   History, LUO Graduate
- 5B3030   History, Resident Graduate