



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

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.