C-FOAPAL Quick Guide

C – Chart:
A one-digit code for a University or major accounting entity used to facilitate financial reporting.
1 = Urbana/Champaign
2 = Chicago
4 = Springfield
9 = System Offices

F – Fund:
A Fund maintains a Fund balance and a cumulative record of the sources and uses of monies.

O – Organization:
A segment of the C-FOAPAL accounting string used to identify a functional reporting unit (such as a school, college, or department) with discrete financial activities.
Level 1: University
Level 2: Administrative Rollup
Level 3: College
Level 4: School/Sub-College
Level 5: Department Rollup
Level 6: Department / Sub-Org
Level 7: Sub-Org User Defined
Level 8: Sub-Org User Defined

A – Account:
A code representing revenue, expenditures, asset, liability, equity, and transfers.

### Account Types

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<tr>
<th>Lev 1</th>
<th>Description</th>
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<tbody>
<tr>
<td>1</td>
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<td>Control Accounts</td>
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P – Program:
A segment of the C-FOAPAL accounting string that determines the use of monies at the expenditure level. Program designates NACUBO functional classifications, e.g., instruction, research, public service, institutional support and sub-classifications. Also, Program codes can be used by units to group similar activities that are ongoing or span more than one year.
**A – Activity (Optional):**

A C-FOAPAL segment for use in tracking non-budget control financial activities. The activity is usually short in duration.

Units may request that certain activity codes be established or use one of the predefined generic codes: EVNT1, PROF1, PROF2.

**L – Location (Optional):**

A segment of the C-FOAPAL string primarily used with, but not limited to, the Fixed Asset module to designate physical places or sites, such as building and room number.

**Requests for New Codes:**

You may request new codes from OBFS using the appropriate request form at: https://www.obfs.uillinois.edu/forms/accounting-financial-reporting/.