

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

Lev 1	Description
1	Expenditures
2	Labor
3	Revenue
4	Transfers
5	Assets
6	Liabilities
7	Fund Balance
8	Control Accounts

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 on-going 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/>.