

What is a FOAPAL?

Carleton uses Fund Accounting to separate the revenues and costs associated with the various activities across campus. Revenues and expenses from each kind of activity are reported to various external entities, and the elements of our chart of accounts make this possible. Each time a financial transaction needs to be recorded, the FOAPAL elements must be provided.

FUND - How did we get the money?

A fund code is six digits in length. Each individual fund is set up for a specific purpose based on a unique legal, or contractual agreement identified by the reporting entity. Each has its own revenues and expenses. Funds are grouped in common categories based on the type of activity they are being used for. Research Accounting is responsible for 3 different fund categories:

Internally Restricted Research and Entrepreneurial Funds

Includes research related activities that are funded by the University
Fund code begins with 18

Externally Sponsored Research

Research activities that are funded by external granting agencies
Fund code begins with 3

Restricted Non-Research Grants and Contracts

Includes externally sponsored non-research activities
Fund Code begins with 7

All funds with associated grants, contracts or research funding must be approved by the Office of Research Services prior to establishment. Exceptions include general research funds and entrepreneurial funds.

ORG - Who received the money?

The organization code is 3 or 4 digits in length, and represents the department or unit to which the fund belongs. In the case of research grants or contracts, the default organization is based on the department of the Principal Investigator or the Research Unit/Centre for which the contract was negotiated.

ACCT - What was the nature of the transaction?

Account codes are six digits in length, and are meant to represent the nature of each individual transaction as much as possible. There are many different revenue and expense codes, and care should be used in choosing the appropriate code. Commonly used codes can be found on the right; however, if the account description does not seem sufficient, access the entire account listing in FAST or contact your Fund Administrator.

PROG - Where was the money spent?

The program code represents the functional use of the fund. These codes default for all transactions and it is not necessary to include it on any claim or form.

ACTV

Activity codes are optional, but in many cases they may be used by the fund owner to add further detail to each transaction. In the case of some research funds, such as CFI or CIDA grants/contracts, activity codes may be required for reporting purposes. When a new fund is established, your Research Fund Administrator will discuss the use of activity codes with you if he/she feels they will be necessary or useful.

The form is available at: <http://www2.carleton.ca/finance/research-accounting/trainingdocumentation.php>

COMMON RESEARCH ACCOUNT CODES

Salary

612000 Cdn Undergraduate Research Salary Costs
612001 Cdn Masters Research Salary Costs
612002 Cdn Doctoral Research Salary Costs
612003 Cdn Post-Doctoral Research Salary Costs
612004 Administrative Support Research Salary Cos
612005 Technical Research Salary Costs
612006 Associates Research Salary Costs
612007 Researcher Salary Costs
612008 Principal Investigator Costs

Travel

719100 Conference, Meeting Travel - General
719101 Conference, Meeting Travel - Surface Transp
719102 Conference, Meeting Travel - Meals/Accomm
719103 Conference, Meeting Travel - Air
719104 Conference, Meeting Travel - Registration Fe
719300 Field Trip Travel - General Costs
719301 Field Trip Travel - Surface Transportation
719302 Field Trip Travel - Meals/Accommodation
719303 Field Trip Travel - Air Fare
719400 Visiting Researcher Travel - General Costs
719401 Visiting Researcher Travel - Surface Transpo
719402 Visiting Researcher Travel - Meals/Accom.
719403 Visiting Researcher Travel - Air Fare
719404 Visiting Researcher Travel - Registration Fee

Material/Supplies/Services

710001 Reference material
710002 Subscriptions
710003 Computer Supplies
710004 Computer Software Supplies
710008 Lab, Chemical, Water Treatment Supplies
710010 Animal Supplies & Upkeep
710012 Other Supplies
710025 Shop Supplies
711000 Photocopying Charges & Supplies
711001 Printing Costs & Supplies
711002 Publishing Costs & Supplies
712000 Long Distance Charges
712001 Facsimile Charges
712002 Postage
712003 Courier & Freight
712004 Internet Service
712005 Translation Costs
716800 Networking/Reception Expenses
717110 Research Subject Payments
717200 Honoraria/Guest Lecturer Fees

Equipment & Furniture

723000 Equip/Computer items < \$5,000
723001 Furniture purchases < \$5,000
723100 Equip purchases > \$5,000
723101 Furniture purchases > \$5,000
723102 Computer Equip >\$5,000