

Unrestricted Accounting

Date: 6/15/2011

Banner Accounting Strings
C-FOAPL
FSJA-005

Account Codes

Begins with	Description
A	Assets
L	Liabilities
N	Net Assets (Fund Balance)
X	Control Accounts
0	Revenue
1	Intra University Activity
2	Labor Expenses
3 thru 9	Other Expenses

- C – Chart**
 U = University of New Mexico
- F – Fund** (Represents the funding source). It represents both the Income Statement (SL) and Balance Sheet (GL). Funds that have similar characteristics are combined into **FUND TYPES**, which are two digit alphanumeric codes and represent summary totals on a report. The Fund Type represents the source of funding.
- O – Organization.** The Organization code is used to track financial Activities by functional reporting unit such as campus, college, school, department, division, and cost center.
 - Level 1 President
 - Level 2 Administrative Rollup
 - Level 3 College/School/Branch
 - Level 4 Department groupings
 - Level 5 Department Rollup
 - Level 6 Division
 - Level 7 Unit
 - Level 8 Currently Not Used
- The three digit department Organization code is used in other segments of the C-FOAPAL string to identify codes created for specific departments. Index codes and some Activity codes begin with the 3-digit Department Organization code.
- A – Account.** The account codes are used to classify and record accounting events, assets, liabilities, and fund balances. Account codes must be established in Banner before they can be used.
- P – Program.** The Program code designates the NACUBO functional classifications such as instruction, research, public service, and sub-classifications. Program code is also used for endowed spending information.
- A – Activity** designates temporary units of work, subsidiary functional classifications, or short duration projects. Units may request certain activity codes be established or use one of the predefined codes.
- L – Location** Currently UNM is not using this.
- INDEX Code** – shortcut key to Fund(F), Organization(O), Program(P), and Activity(A).

By inputting an index code, the F, O, P, A segments of the Accounting String will default.

END