Financial Services

Date: September 2023

> ## Banner Accounting Strings
> ## C-FOAPA
> ## FSJA-005

- **C – Chart**
  U = University of New Mexico

- **F – Fund** (Represents the funding source). 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.

- **O – 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 - Not Used

  - *The three digit Organization code is used in other segments of the C-FOAPAL string. Index codes and some Activity codes begin with the 3-digit Department Organization code.*

- **A – Account** code is used to classify and record accounting events, assets, liabilities, and fund balances.

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

- **P – 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 -** Not used by UNM.

- **INDEX Code –** shortcut key for:
  - Fund (F)
  - Organization (O)
  - Program (P)
  - Activity (A)

END