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

<table>
<thead>
<tr>
<th>Begins with</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>Assets</td>
</tr>
<tr>
<td>L</td>
<td>Liabilities</td>
</tr>
<tr>
<td>N</td>
<td>Net Assets (Fund Balance)</td>
</tr>
<tr>
<td>X</td>
<td>Control Accounts</td>
</tr>
<tr>
<td>0</td>
<td>Revenue</td>
</tr>
<tr>
<td>1</td>
<td>Intra University Activity</td>
</tr>
<tr>
<td>2</td>
<td>Labor Expenses</td>
</tr>
<tr>
<td>3 thru 9</td>
<td>Other Expenses</td>
</tr>
</tbody>
</table>

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***