

Financial Services

Date: October 2025

Chart of Accounts 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