

# WHAT IN THE WORLD IS AN ORGN CODE?

## (or: Elements of the UNBC Chart of Accounts Coding Structure)

Financial information and transaction details are recorded in the Banner Finance system at UNBC. To capture and report on data, information is entered by FOAPAL.

(Fund/Orgn / Aacct/Prog/Actv/Locn)

- **FUND** – the “fund” code generally designates the source of the funding and/or internal/external restrictions on spending. Some of the most commonly used fund codes are:
  - 10100 – general operating
  - 11200 – summer school revenue
  - 11250 – workload assistance funds
  - 11425 – one time funding
  - 11500 – carry forward
  - 12000 series – employee professional development funds
  - 20000 series – sponsored research funds
  - 30000 series – specific purpose funds
  - 40000 series
  - 60000 series } endowment funds
  - 70000 series }
  - 80000 series – ancillaries
  - 95000 series – capital funds
  - 400000 series – faculty computer replacement funds
- **ORGN** – the “organization” code designates a specific department / program or area of responsibility at the University.
- **ACCT** – the “account” code designates the type of expenditure. The most commonly used account codes are:
  - 5000 series – revenues
  - 6000 series – salaries and benefits
  - 7000 series – operating expenditures
  - 8000 series – capital expenditures
  - 9000 series – transfers between funds
  - A detailed listing of the various account codes is available online at [www.unbc.ca/finance\\_dept/forms.html](http://www.unbc.ca/finance_dept/forms.html).
- **PROG** – the “program” code can be used to track specific activities and projects within a budget; if not specifically changed, the system will use a default code of 9999. New program codes can be set up by contacting the Finance Department.
- **ACTV** – the “activity” code is an optional code that can be used to track specific activities and projects within a budget. New activity codes can be set up by contacting the Finance Department.
- **LOCN** – the “location” code is generally a required code for travel and professional development expenses used to track payments to or on behalf of employees that are reportable under the Financial Information Act. Contact Accounts Payable for further information on the use of LOCN codes.