MT. SAN ANTONIO COLLEGE
BANNER ACCOUNT CODE STRUCTURE

Banner Account Code Structure:

Fund Type (2)	Fund (5)	Org (6)	Account (6)	Program (6)	Activity (4)
XX	XXXXX	XXXXXX	XXXXXX	XXXXXX	XXXX

Fiscal Services Use Only

The **Fund** is used to segregate financial information based on the source and purpose of funds.

The **Org** is used to segregate financial information based on organizational structure.

The **Account** is used as a uniform method of classifying categories of revenues and expenditures. Note: The California Community Colleges Budget and Accounting Manual refers to the Account as the Object. The major object codes are defined by the California Community Colleges Budget and Manual.

The **Program** segregates institutional functions or operations related to instructional and non-instructional services.
Note: The California Community Colleges Budget and Accounting Manual refers to the Program as the Activity. The activity codes are defined by the California Community Colleges Budget and Accounting Manual and correlate with the Taxonomy of Programs (TOPS) codes, which are assigned to courses.

The **Activity** field is used to segregate instructional and non-instructional salaries and benefits for State reporting purposes.