Account Codes to Use When Budgeting

Allocations

1601 – This account code should be used when budgeting your anticipated F&A distribution that you receive annually from the Dean's Office.

1610 – This account code should be used when budgeting all non-UNMH allocations from the Dean. If your department has any allocations from the Dean's Office, you will receive a copy of a "Dept Report of Allocations". This report will show you the index and account code you should use when budgeting these allocations.

1640 – This account code should be used to budget only your I&G allocations.

1660 – This account code should be used for virtually all of your other non-clinical revenue allocations (both allocations into or out of an index). Account 1620 should be used only sparingly if possible. Please insure that 1660 and 1620 are used to allocate only between like-fund/like-program indices. (See discussion on "transfers" below.)

Transfers

Please refer to the instructions included in the **LEARN Word document titled "Journal Voucher Guidelines for Balance Forward, Allocations & Transfer Entries"** at the following link – http://hsc.unm.edu/financialservices/accounting/learn.shtml . This document will provide you with the instructions for determining the appropriate account codes to use when budgeting any transfers. The Dean's Office will be asking you to prepare a spreadsheet again this year that shows the amounts that you will be budgeting in Banner Budget as either allocations or transfers. You will need to provide both the receiving indices and the giving indices as well as the account codes you are using in each allocation or transfer budget.

Clinical Revenue

0380 – Use this account code to budget the FOM revenue you receive from UNMMG.

0381 – Use this account code to budget the distribution of your FOM revenue to your divisional indices.

0340 – Use this account code to budget all UNMH allocations from the Dean's Office, as well as any other revenue that you receive directly from University Hospital.

0341 – Use this account code to budget the distribution of any of your UH revenue to your divisional indices.

<u>Clinical Revenue (cont'd)</u>

0390 – Use this account code to budget any Special Arrangements revenue that you receive from UNMMG.

0391 – Use this account code to budget the distribution of your Special Arrangements revenue to your divisional indices.

0351 – Use this account code to budget the receipt into your department of any CRTC patient revenues. Please work with Mary Swanson in the CRTC to ensure that you are budgeting the same amounts into your department that she is budgeting out of her department.