

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. A spreadsheet is in your budget folder that shows the amount your department needs to budget to 1601.

1610 – 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. Account 1610 should be used when budgeting all non-UNMH allocations from the Dean, unless otherwise indicated on your “Dept Report of Allocations”, as there are some exceptions that apply.

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

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). Accounts 1600 and 1620 are also allowable allocation account codes to use when 1660 is not applicable to specific allocation transactions. Please insure that 1660, 1600 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”** at the following link –

<https://hsc.unm.edu/financialservices/accounting/resources/learn/index.html>

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

0360 – Use this account code to budget your anticipated SRMC revenue. Your SRMC revenue amount should equal your projected FY20 department-incurred expenses for your “pre-approved” SRMC positions, with any raises for these positions built into the total.

0361 – Use this account code to budget the distribution of your SRMC revenue to your divisional SRMC indices.

Clinical Revenue (cont'd)

0380 – Use this account code to budget the UNMMG revenue you receive from the UNM Medical Group.

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

Also use account code 0381 to budget the receipt into your department of any CRTC patient revenues. (Account 0351 had been used in prior years; **however, 0351 should no longer be used.**) Please work with Shirley Mitchell in the CRTC to ensure that you are budgeting the same amounts into your department that the Cancer Center is budgeting out of its department. A spreadsheet will be provided that gives you the amount that the Cancer Center has calculated for FY20. Please budget the amount indicated for your department.

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 UNM Hospital (for example, Salary Agreements, Medical Director incentives, Other MOU's, etc.).

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

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

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

Foundation Revenue

12P0 or 1011 – Please look at the account codes used by the Foundation in FY19 to post your Foundation spending distributions. In past years, 12P1 was a common account that the Foundation would credit when posting spending distributions. However, in FY19, most of these distributions have been credited to either account 12P0 or account 1011. Please use either of these two accounts (12P0 or 1011) instead of 12P1 when budgeting your FY20 anticipated spending distributions. A spreadsheet has been included in your folder that shows the Foundation's calculation of your FY20 spending distribution amount for each of your spending distribution indices. For FY20, please budget the amounts shown on this spreadsheet in the "Net Spending Distribution" column. If, for any reason, you do not find your indices on this spreadsheet, please budget in FY20 the same amounts that you are anticipating you will receive in FY19 through 6/30/19 (unless you have been told that there will be a substantial difference between your FY19 and FY20 distribution amounts).

Foundation Tax

80K2 – A spreadsheet has been inserted into your budget folder that shows the amount your department needs to budget to account 80K2 for its share of the Foundation Tax.

Santa Fe Tax

07D0 – A spreadsheet is in your budget folder that shows the amount your department needs to budget to account 07D0 for its share of the Santa Fe Tax.