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CATEGORIZATION OF RESERVES

UAP 7000 POLICY OVERVIEW

JULY 27, 2022

# UAP 7000

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- University Administrative Policy (UAP) 7000: Budgets and Reserves

<http://policy.unm.edu/university-policies/7000/7000.html>

- Applies to budget management and use of reserves for current unrestricted funds
- Authorized by UNM Regents Policy 7.20 “Budgets and Fund Balances” and requires all departments responsible for current unrestricted funds to categorize and report their reserves at the end of each fiscal year
- Report of Fund Balances is presented to the Board of Regents each year
- CAR process is completed using the LoboWeb Categorization of Reserves application for the fiscal year just started

# Office of Planning, Budget and Analysis

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- [Projections & Mid-Year Review ▾](#)
- [Tuition & Fees](#)
- [Plant Funds & Bonds](#)
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## **OPBA staff schedules (updated Spring/Summer 2022)**

OPBA staff are working a mix of on-site, telecommuting, and remote work schedules. Our on-site office hours remain Tuesday - Thursday 8AM-5PM. To request an individual appointment with a specific person, please refer to our [Contact Us](#) page. We look forward to providing continued budget support, both in-person and online.

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## Categorization of Reserves

Overview

[UAP 7000 Categorization of Reserves Presentation](#)

[Fiscal Year End 2022 CAR Schedules - Coming Soon](#)

## Categorization of Reserves (CAR)

Each year departments responsible for current unrestricted funds categorize their reserves as outlined in the [University Administrative Policies and Procedures 7000 \(UAP 7000\)](#).

[The FY22 reserves will post July 18, 2022 and the CAR system will be open August 1, 2022](#)

### CAR Working Sessions:

Please contact to:

- Provost office for President's Organizations, Academic/Student Affairs, and Branches
- OPBA office for SVP for Finance and Administration Units

### Changes and Enhancements:

There are changes to the Categorization of Reserves for Main Campus Current Unrestricted Funds. The following Funds and Programs are programmed automatically to be categorized in the Categorization of Reserves system as follows:

#### FY2021 (Reminder)

1. Under Committed:
  - Fund\_Level\_3 equals 2U0007, 2U0008: Category Type "Donor

## Standard Operating Procedures (SOPs)

[Categorization of Reserves \(CAR\) Navigation](#)

[Category and Category Type Definitions](#)

[Department Checklist](#)

[Student Affairs / Foundation / Colleges / Branch Checklist](#)

[EVP Provost / SVP Administration Checklist](#)

[Deficit Compliance and Balance Reports](#)

[Categorization of Reserves \(CAR\) E-Print Reports](#)

<http://budgetoffice.unm.edu/categorization-of-reserves/index.html>

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**"The new font is great, but I still don't like the look of these numbers."**

# Reserves Defined

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- At fiscal year end, remaining funds or deficit fund balances roll into the new fiscal year and are posted to the 1900 (Reserves) account code

FY21 Ending Reserves:

+ FY22 Revenues

+/- FY22 Transfers/Allocations

- FY22 Expenses

= FY22 Ending Reserves

- Ending Reserves for FY22 = Beginning Reserves for FY23

# Reserve Categories

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## Committed

Includes funds where a formal, written commitment has been completed for their use.

- Purchase Orders
- Signed offer letters for start-up funds
- Documented cost share requirements
- State appropriations for a special project
- All Endowed and Non-Endowed funds

# Reserve Categories

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## Dedicated

Includes funds with a clear, focused purpose and documented description that identifies the entity or individual initiating the dedication.

- F&A Reserves dedicated by the dean for a specific purpose, such as funding a lab renovation
- Student paid course fees accumulated and dedicated by the dean to fund the purchase of equipment
- Bridge Funding - funds set aside to sustain research programs through a funding gap period giving investigators an opportunity to regain external grant funding

# Reserve Categories

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## Discretionary

Includes remaining reserves after accounting for all committed and dedicated funds.

**For a complete list and description of all Committed and Dedicated category options, see Category and Category Type Definitions under SOP**

**<http://budgetoffice.unm.edu/categorization-of-reserves/index.html>**

**Note: There are some Categories not used by SOM and HSC**



# Reserve Categories

Category	Category Type Codes	Category Type Descriptions	Not allowed by HSC
Committed	AP	State Appropriations	
	AW	RAC/TAC Awards	
	CA	Capital Projects/Equipment	
	CE	Cares/HEERF	
	CH	Chair Packages	
	CS	Cost Share	
	DC	Deferred Comp - Non HSC	Not allowed by HSC
	DD	Donor Designated	
	DS	Debt Service	Not allowed by HSC
	FE	Course Fees	
	FI	FOM FIBCI Incentive Pay/Travel/Equipment (HSC Only)	
	PD	Travel Professional Development	
	SC	Professional Service Contracts	
	SS	Scholarships	
	ST	Faculty Startup	
ZZ	Other	Not allowed by HSC	

Category	Category Type Codes	Category Type Descriptions	Not allowed by HSC
Dedicated	BR	Bridge Funding	
	CA	Capital Projects/Equipment	
	CH	Chair Packages	
	CS	Cost Share	
	DD	Donor Designated	Not allowed by HSC
	DR1	Deficit Reduction - Another Funding Source - Index	
	DR2	Deficit Reduction - Reduce Current Year Budget	
	DS	Debt Service	
	EX	Apply to Existing Deficit in Another Index	
	FE	Course Fees	
	GR	General Research	
	OP	General Operating	Not allowed by HSC
	PD	Travel Professional Development	
	PI	Part-time Instruction	
	PS	Professional Service Contracts	
	RC	Rescission Set Aside	Not allowed by HSC
	SF	Seed Funding	
	SS	Scholarships	
	ST	Faculty Startup	
ZZ	Other		

# Negative Reserve

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## Addressing Deficits in the CAR System

- Categorized as **Dedicated**
- Departments must notify their Dean or Director as soon as they are aware of a projected deficit
- Departments must develop a plan for resolving the cause of the deficit
  - May involve reducing the current year expenditure budget, funding the deficit from another index or a combination of both strategies
  - May be achieved in one year or over multiple years

# Negative Reserve

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## Addressing Deficits in the CAR System

### ➤ Option 1

- “Apply to Existing Deficit” (EX) and “Deficit Reduction/Another Funding Source-Index” (DR1) categories require an “offset” index
  - Apply to Existing Deficit = index with positive reserve
  - Deficit Reduction/Another Funding Source-Index = index with negative reserve

### ➤ Option 2

- “Deficit Reduction – Reduce Current Year Budget” (DR2)
- Reflect APPROVED DEFICIT REPAYMENT PLAN in the comments section
- Departments are responsible to maintain backup documentation in case it is requested from the Chancellor, College, or auditors.

# Points of Emphasis

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## ➤ GENERAL OPERATING

- HSC Does Not use this category.
- It is not allowable to use Fund Reserves for recurring expenditures such as salaries and fringe, supplies, cellular or long distance charges
- Reserve dollars are for Non Recurring expenses

## ➤ OTHER

- ONLY USE THIS CATEGORY IF THERE IS NOT ANOTHER ESTABLISHED CATEGORY
  - Can ONLY use this Category under “DEDICATED”
  - Departments may be asked for additional information to support use of this category
- 
- Do not include items as Dedicated or Committed if they will be covered by future revenues.
    - I.E. Reserves should not be used for expenses that you have already budgeted for
- 
- Departments are responsible to maintain backup documentation in case it is requested from the Board of Regents, Executive Vice President, College, or auditors

# Purchase Order Review

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- POs reduce Fund Reserve
- A PO is only a commitment if the balance of the PO will be paid in FY23 (considered a Contract, which is categorized as Committed)
- If it is a true commitment, leave the PO categorized as it has rolled forward or adjust (lower) the amount to actual to be paid
- If the PO should have been cancelled in FY22, delete the PO from the Roll Forward to FY23 by adjusting it to zero
  - Don't forget to process a change order in Lobomart to cancel the PO so it clears from the encumbered balance for FY22.

# Getting Started

## ➤ Need Access to:

### ➤ MyUNM:

- LoboWeb

### ➤ Banner

- Department General Inquiry
- Department Budget Developer
  - FGIBDST

### ➤ E-Print (Note: One Day Lag)

- FZRFBDR - Deficit Reduction Rpt
- FZRFBDT - Reserve Detail Rpt
- FZRFBSM - Reserve Summary Rpt

### ➤ MyReports

#### ➤ FORUBSS

Unrestricted Balances and Savings Summary for UAP 7000

#### ➤ FNRRCAT (UAP7000 Reserve Categorization)

#### ➤ FORDCBL (UAP7000 Deficit Compliance and Balance Reports)

s)

to view/update personal information, benefits and deductions, pay

ENTER LOBOWEB

Finance

Bursar Account

- 8:30 pm. See the "Banner Announcements" widget for other planned downtime.

## Organizational Development

ment (EOD) provides a variety of organizational development services to UNM

ver all aspects of work at the university: Administrative, Management/

il.



UNM Business Applications

### Transaction and Real-time Query Systems

- Banner 8 Forms (INB)
- Banner 9 Forms
- Chrome River
- Pending Graduation Form
- Degree and Retro Degree Awarding
- Employee Dashboard
- LoboWeb
- LoboAchieve
- LoboMart
- LoboTime
- UNMJobs
- Performance Evaluations
- Workflow
- AppReview GradApp
- Grad Studies App
- Learning Central

### Reporting

- E-Print
- HR Reports
- MyReports
- MySpend Portal



## Finance Menu

### **Operating Ledger Queries**

Review revenue and expense information by account or organization.

### **Encumbrance Query**

Review encumbrance information by account.

### **Approve Documents**

Approve or disapprove financial documents.

### **View Document**

Review requisitions, purchase orders, invoices, journal vouchers, encumbrances, or direct cash receipts.

### **Journal Voucher Entry**

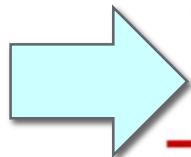
Initiate a journal voucher of budget and/or actual activity.

### **Budget Planner Menu**

Update or review Budget Development phase information, Manage phase organization locks, View Budget

### **Categorization of Reserves**

Categorize Current Unrestricted Reserves according to UAP 7000



# Initiate CAR System

- Chart of Accounts “U”
- Budget ID “BUD23”
- Budget Phase “CAR23”
- Enter Org Level Five or Six
- Submit




























The screenshot shows a web application interface with a navigation menu at the top containing 'Student', 'Employee', 'Payment', and 'Finance' (highlighted in red). Below the menu is a search bar with a 'Go' button. The main heading is 'Reserves Categorization'. Below this is a form with the following fields:

Chart of Accounts	U			
<b>Budget ID</b>	BUD23	<b>Budget Phase</b>	CAR23	Budget
Organization	773A			

At the bottom of the form is a 'Submit' button.



fin\_banp - Finance Banner - Production (banp)

	Report	Description	Latest Date
   	FZRFBDR	Categorization of Reserves Deficit Reduction	Fri Sep 21, 2012 7:59pm
   	FZRFBDT	Categorization of Reserves Detail	Fri Sep 21, 2012 7:59pm
   	FZRFBSM	Categorization of Reserves Summary	Fri Sep 21, 2012 7:59pm
  	FZRGAUD	Grant Setup Audit Report	Tue Apr 23, 2013 07:05am
  	FZRGRNT	UNM Allow Deferred Grant Calc	Tue Nov 28, 2006 4:40pm
  	FZRIDPG	Incomplete Document Purge Listing	Sun Jun 30, 2013 7:38pm
  	FZRLBDV	Labor Distribution Validation	Sun Jun 30, 2013 7:54pm
  	FZRLEGI	UNM Legacy Interface to Banner	Fri Jun 28, 2013 4:07pm

Previous

FZRFBDR

# MyReports

myreports.unm.edu



- ▼ Finance
  - ▶ My Content
  - ▶ Shared Content
  - ▼ F All Campus Reports
    - FARUNAG - Unrestricted Aging by Department Main
    - FBRBAVL - Budget Availability Detail and Summary
    - FGRGLDS - General Ledger Detail and Summary
    - FGRSABL - Summary of Account Balances in General Ledger
    - FNRCLCK - PCard Lookup
    - FNRECDs - Effort Certification Detail and Summary Report
    - FNRECRt - Effort Certification Status Report
    - FNRFAlC - Fixed Asset Inventory Control
    - FNRGSLB - Grant Salary Labor Benefits Encumbrance Report
    - FNRIFOp - Hierarchies and Index Lookup
    - FNRLDST - Labor Distribution Report
    - FNRMbTA - Main and Branch Transfers Allocation
    - FNrNSFL - NSF Salary Limits
    - FNRPCRD - PCard Transaction Report
    - FNRRcAT - UAP7000 Reserve Categorization
    - FNrSLBE - Salary Labor Benefits and Encumbrance Report
    - FNrVEND - Vendor lookup by Banner ID
    - FORBAUF - Budget Availability for Unrestricted Funds/Indicies
    - FORBCRA - Main and Branch FYE - Actuals and Detail
    - FORDCBL - UAP7000 Deficit Compliance and Balance Reports
    - FORFAPI - FA Generated ByPI
    - FOROLDs - Operating Ledger Detail and Summary
    - FORSABL - Summary of Account Balances in Operating Ledger
    - FORSALP - Salary Projections Dashboard For Executives
    - FORUBSS - Unrestricted Balances and Saving Summary for UAP 7000**
    - FRGGR90 Closeout Workflow CG Funds Ending
    - FRRCGES - Contract and Grant Ledger Executive Summary



## FORUBSS - Unrestricted Balances and Saving Summary for UAP 7000

Organization Code:

483A	HS Library and Informatics Ctr
483B	HSLIC Administration
483B0	Administrative Support
483B1	HIPAA Privacy Office
483B2	IHSC
483C	TECHS
483C0	Technology Support
483D	Library and Education Services
483D0	Collection Resources

Enter all or part of an Organization Code in the box and click find to list all codes starting with or containing that portion of the Organization Code. Click on a listed record to continue. The Organization Code selected will appear in the lower section of the dashboard. Enter a Data Entry Level Fund to report by that Fund only if preferred. Select the type of display output and process the report.

Data Entry Level Fund:  (leave blank for all funds)

Calendar Month/Year:

Select type of display output Use PDF for printing.

PDF  HTML  Excel 07



**PRESENTATION SAMPLE - FICTIONAL AMOUNTS**

Unrestricted Balances and Saving Summary for UAP 7000  
 Organization: 483B - HSLIC Administration  
 Fund: All Unrestricted Funds  
 FYTD as of month end June 2022



Amount that will be  
Categorized – Net Balance

Index	Index Title	Org	Revised Budget	Reserves	Revenues	Transfers	Expenditures	Net Balance Amount	% of Budget	Annual Sav Amount	% of Budget
<b>483A - HS Library and Informatics Ctr</b>											
<b>3U0002 - HU Non Endowed Spending Education</b>											
483xxx	Index Title	483xx	.00	500.00	1,000.00	.00	800.00	700.00		200.00	
483xxx	Index Title	483xx	.00	500.00	2,000.00	.00	1,975.00	525.00		25.00	
<b>Total: 3U0002</b>			<b>.00</b>	<b>1,000.00</b>	<b>3,000.00</b>	<b>.00</b>	<b>2,775.00</b>	<b>1,225.00</b>	<b>.0%</b>	<b>225.00</b>	<b>.0%</b>
<b>3U0023 - HU Research General</b>											
483xxx	Index Title	483xx	5,550.00	94,800.50	.00	11,619.75	4,230.50	102,189.75	1841.3%	7,389.25	133.1%
<b>Total: 3U0023</b>			<b>5,550.00</b>	<b>94,800.50</b>	<b>.00</b>	<b>11,619.75</b>	<b>4,230.50</b>	<b>102,189.75</b>	<b>1,841.3%</b>	<b>7,389.25</b>	<b>133.1%</b>
<b>3U0029 - HU Clinical Residuals</b>											
483xxx	Index Title	483xx	2,000.00	15,242.68	.00	.00	.00	15,242.68	762.1%	.00	.0%
<b>Total: 3U0029</b>			<b>2,000.00</b>	<b>15,242.68</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>15,242.68</b>	<b>762.1%</b>	<b>.00</b>	<b>.0%</b>
<b>3U0044 - HU Land G</b>											
483xxx	Index Title	483xx	200,000.00	60,000.00	220,251.00	(5,282.00)	222,980.94	51,988.06	26.0%	(8,011.94)	(4.0%)
483xxx	Index Title	483xx	.00	.00	300.00	(300.00)	.00	.00		.00	
483xxx	Index Title	483xx	.00	.00	10,250.00	(10,250.00)	.00	.00		.00	
483xxx	Index Title	483xx	18,188.00	16,118.18	19,148.00	.00	13,704.60	21,561.58	118.5%	5,443.40	29.9%
483xxx	Index Title	483xx	10,056.00	9,059.10	15,056.00	.00	14,555.13	9,559.97	95.1%	500.87	5.0%
<b>Total: 3U0044</b>			<b>324,536.00</b>	<b>760,656.63</b>	<b>354,251.00</b>	<b>(90,832.00)</b>	<b>337,910.04</b>	<b>386,165.59</b>		<b>(374,491.04)</b>	
<b>Grand Total</b>			<b>332,086.00</b>	<b>871,699.81</b>	<b>357,251.00</b>	<b>(979,212.25)</b>	<b>344,915.54</b>	<b>504,823.02</b>		<b>(366,876.79)</b>	

Parameters:

- Chart of Accounts = U
- Organization Code = 483B -HSLIC Administration
- Fund = All Unrestricted Funds
- Fund Type Level 1 = 00 - Current Unrestricted
- Program does not end with 'C'.

# MyReports

myreports.unm.edu

▼ Finance

▶ My Content

▶ Shared Content

▼ F All Campus Reports

HTML FARUNAG - Unrestricted Aging by Department Main

HTML FBRBAVL - Budget Availability Detail and Summary

HTML FGRGLDS - General Ledger Detail and Summary

HTML FGRSABL - Summary of Account Balances in General Ledger

HTML FNRCLLK - PCard Lookup

HTML FNRECDS - Effort Certification Detail and Summary Report

HTML FNRECRT - Effort Certification Status Report

HTML FNRFAIC - Fixed Asset Inventory Control

HTML FNRGSLB - Grant Salary Labor Benefits Encumbrance Report

HTML FNRIFOP - Hierarchies and Index Lookup

HTML FNRLDST - Labor Distribution Report

HTML FNRMBTA - Main and Branch Transfers Allocation

HTML FNRNSFL - NSF Salary Limits

HTML FNRPCRD - PCard Transaction Report

HTML FNRRCAT - UAP7000 Reserve Categorization

HTML FNRSLBE - Salary Labor Benefits and Encumbrance Report



## FNRRCAT - UAP7000 Reserve Categorization

Report By:

Organization

Level

Level 5

Search Term:

702A

Find

Search Results:

HSC Budget Office | 5.00 | 702A

Selected Values:

ORGANIZATION\_LEVEL\_5=702A

Report Type:

- Department Summary
- Department Detail
- Executive Summary

Fiscal Year

2023

No Grouping

Select type of display output



PDF



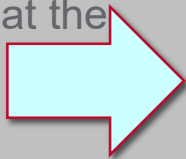
HTML



Excel 07



Three different ways to look at the report



# FNRRCAT Report Type Sample Display Options

***FNRRCAT - Reserve Categorization Department Summary Report***  
***For Fiscal Year 2023***

	Banner Carry Forward	Banner Adjusted Committed	Banner Adjusted Dedicated	Net Available Reserve	Department Commitments	Department Dedications	Net Discretionary Reserve
702A HSC Budget Office	xxx.xx	xxx.xx	xxx.xx	xxx.xx	xxx.xx	xxx.xx	xxx.xx
Grand Total:	xxx.xx	xxx.xx	xxx.xx	xxx.xx	xxx.xx	xxx.xx	xxx.xx

Page 1 of 1 Date/Time: 07/31/2014 9:00 AM  
 Report Parameters:  
 For Fiscal Year 2014  
 Selections: ORGANIZATION\_LEVEL\_5=702A























***FNRRCAT - Reserve Categorization Department Detail Report***  
***For Fiscal Year 2023***

Rollup Organization	Category	Department Commitments	Department Dedications	Total
702A HSC Budget Office	PS-Professional Service Contracts	xxx.xx	xxx.xx	xxx.xx
Grand Total:		xxx.xx	xxx.xx	xxx.xx

Page 1 of 1 Date/Time: 07/31/2014 9:00 AM  
 Report Parameters:  
 For Fiscal Year 2014  
 Selections: ORGANIZATION\_LEVEL\_5=702A

# MyReports

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- ▼ Finance
  - ▶ My Content
  - ▶ Shared Content
  - ▼ F All Campus Reports
    -  FARUNAG - Unrestricted Aging by Department Main
    -  FBRBAVL - Budget Availability Detail and Summary
    -  FGRGLDS - General Ledger Detail and Summary
    -  FGRSABL - Summary of Account Balances in General Ledger
    -  FNRCCCLK - PCard Lookup
    -  FNRECDS - Effort Certification Detail and Summary Report
    -  FNRECRT - Effort Certification Status Report
    -  FNRFAIC - Fixed Asset Inventory Control
    -  FNRGSLB - Grant Salary Labor Benefits Encumbrance Report
    -  FNRIFOP - Hierarchies and Index Lookup
    -  FNRLDST - Labor Distribution Report
    -  FNRMFTA - Main and Branch Transfers Allocation
    -  FNRNSFL - NSF Salary Limits
    -  FNRPCRD - PCard Transaction Report
    -  FNRRCAT - UAP7000 Reserve Categorization
    -  FNRSLE - Salary Labor Benefits and Encumbrance Report
    -  FNRVEND - Vendor lookup by Banner ID
    -  FORBAUF - Budget Availability for Unrestricted Funds/Indicies
    -  FORBCRA - Main and Branch FYE - Actuals and Detail
    -  **FORDCBL - UAP7000 Deficit Compliance and Balance Reports**
    -  FORFAPI - FA Generated ByPI
    -  FOROLDS - Operating Ledger Detail and Summary





## FORDCBL - UAP 7000 Deficit Compliance and Balance Reports

Report by:  Level:  Value:

014A	VP Health Sciences Office
------	---------------------------

Report Type:  Group by:  Report Option:

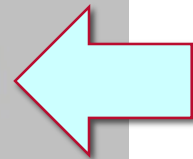
Select type of display output Use PDF for printing.

- PDF
- Excel 07
- HTML
- HTML Active Report



Fund:   
Org:   
Index:

Month:  Fiscal Year:



Different ways to look at the report

**PRESENTATION SAMPLE - FICTIONAL AMOUNTS**

UAP 7000 Unrestricted Balance Detail

All Balances

Through the month of, July 2023

Organization(s): 014A

Fund	Fund Desc	Org	Index	Index Desc	1901 Budgeted Use of Reserves	1900 Reserves	1903 Change In Reserves	Unbudgeted Net Reserves
AF-VP Health Sciences Center								
AFA-VP HSC Administration								
014A-VP Health Sciences Office								
3U0023								
3U0023	HU Research General	014A	014XXX	Index Title	\$ -	\$ 15,000.00	\$ -	\$ 15,000.00
<b>Total: 3U0023</b>					<b>\$ -</b>	<b>\$ 15,000.00</b>	<b>\$ -</b>	<b>\$ 15,000.00</b>
3U0029								
3U0029	HU Clinical Residuals	014A	014XXX	Index Title	\$ 100,000.00	\$ 500,000.00	\$ -	\$ 400,000.00
<b>Total: 3U0029</b>					<b>\$ 100,000.00</b>	<b>\$ 500,000.00</b>	<b>\$ -</b>	<b>\$ 400,000.00</b>
3U0044								
3U0044	HU I and G	014A	014XXX	Index Title	\$ 50,000.00	\$ 100,000.00	\$ -	\$ 50,000.00
<b>Total: 3U0044</b>					<b>\$ 50,000.00</b>	<b>\$ 100,000.00</b>	<b>\$ -</b>	<b>\$ 50,000.00</b>
3U0303								
3U0303	HU Clinical Service General	014A	014XXX	Index Title	\$ (40,000.00)	\$ 100,000.00	\$ -	\$ 140,000.00
<b>Total: 3U0303</b>					<b>\$ (40,000.00)</b>	<b>\$ 100,000.00</b>	<b>\$ -</b>	<b>\$ 140,000.00</b>
<b>Total 014A-VP Health Sciences Office</b>					<b>\$ 110,000.00</b>	<b>\$ 700,000.00</b>	<b>\$ -</b>	<b>\$ 590,000.00</b>
<b>Total AFA-VP HSC Administration</b>					<b>\$ 110,000.00</b>	<b>\$ 700,000.00</b>	<b>\$ -</b>	<b>\$ 590,000.00</b>
<b>Total AF-VP Health Sciences Center</b>					<b>\$ 110,000.00</b>	<b>\$ 700,000.00</b>	<b>\$ -</b>	<b>\$ 590,000.00</b>
<b>Report Summary:</b>					<b>\$ 110,000.00</b>	<b>\$ 700,000.00</b>	<b>\$ -</b>	<b>\$ 590,000.00</b>

# Important Dates

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- **System Opens Monday, August 1st**
  - **SOM Department Deadline (due to Nicole)**
    - Friday, August 12<sup>th</sup>
  - **Colleges/Units Deadline**
    - Friday, August 19<sup>th</sup>
  - **Administration Deadline**
    - Thursday, August 25<sup>th</sup>

# Categorization of Reserves Lab Sessions

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## Online Lab Sessions – to be held in Zoom

- **Thursday August 4<sup>th</sup>**      **1:00 pm - 4:00 pm**
- **Monday, August 8<sup>th</sup>**      **9:00 am - 12:00 pm**
- **Thursday, August 11<sup>th</sup>**      **1:00 pm - 3:00 pm**

# Contact Information

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## HSC Budget Office

**Christina Lounsbury**

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## School of Medicine

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# FY22 CATEGORIZATION OF FUND RESERVES (CAR)

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FISCAL YEAR 2022

(BALANCES AS OF JUNE 30, 2022 THAT POST TO BEGINNING FY23)

# WHAT WILL WE COVER TODAY

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- FY22 Fund Reserve Balance
- Department Folders
- Recommended Steps for CAR (Checklist in folder)
- Specific Rules for Specific Funds
- How to Categorize Deficits
- Categories NOT used by the SOM
- Navigating the CAR System
- Testing Your Knowledge

# SOM FUND RESERVES – HOW MUCH DO WE HAVE

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Where did we start

FY 22 Beginning Fund Reserve  
\$63,836,368

FY22 Net Gain

\$323,295

FY22 Ending Fund  
Reserve

\$64,159,663



# What is in the Department Folders

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- School of Medicine Checklist
- Unrestricted Balances by Index as of June 30, 2022
- PY – FY21 Department CAR Summary by Committed, Dedicated, Discretionary
- PY – FY21 Department CAR Summary by Fund Level 3
- Category and Category Type Definitions
- June 2022 Department Report of Allocations (if applicable)

# School of Medicine Checklist

## Recommended Steps to Follow

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- Address Purchase Orders (PO's) that have been Committed in the System
- Categorize Deficit Balances in Funds (Required) and/or By Index (Required)
- Categorize Fund 3U0044 – Instruction and General
- Categorize All Non Endowed and Endowed Funds (3U0001,3U0002,3U0301,3U0003, 3U0081,3U0302)
- Categorize Fund 3U0034 – UNMH
- Categorize remaining positive fund/index balances
- Update Future Year Categorization with current balances
- Let me know when you have completed your categorization. Print out reports for your backup as well as make sure you have left a good audit trail in the comments.

# UNRESTRICTED BALANCES BY INDEX

Index	Index Title	Org	Prog	Activity	Reserves	Revenues	Transfers	Expenditures	Net Balance	Commitments	Balance Available
<b>3U0003 - HU Endowed Spending Education</b>											
XXX052	470079-TRUE ENDOWMENT-General Activ	772F	P3E099	GNACTV	8,310.54	403.70	.00	.00	8,714.24	.00	8,714.24
<b>3U0023 - HU Research General</b>											
XXX036	220568-Sample Dept-Crosswalk Uni	772F	P162	GNACTV	12,416.85	1,126.20	.00	2,581.39	10,961.66	.00	10,961.66
<b>3U0032 - HU UNMMG Purchased Services</b>											
XXX018	235840-UPA FOM UCP EXCESS	772B	P222	GNACTV	-176,948.55	3,636,000.00	-5,714.00	3,108,012.71	345,324.74	2,425.00	342,899.74
XXX023	235840-UPA FOM UCP EXCESS	772G	P222	GNACTV	31,796.49	510,296.94	.00	520,426.35	21,667.08	.00	21,667.08
*TOTAL 3U0032 - HU UNMMG Purchased Services					-145,152.06	4,146,296.94	-5,714.00	3,628,439.06	366,991.82	2,425.00	364,566.82



SHOW FUNDS AT FUND LEVEL 3



SHOWS INDICES WITHIN THE FUNDS



STARTING POINT OF BALANCES YOU WILL BE CATEGORIZING

# HOW TO CATEGORIZE SPECIFIC FUNDS

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*Endowed/Non Endowed Funds - 3U0001, 3U0002, 3U0003, 3U0081, 3U0301, 3U0302*

*Instruction and General (I&G) Funds - 3U0044*

*UNM Hospital Funding SOM General – 3U0034*

*Deficit Balances at Organization Level 5, Fund Level 3, and/or Index level*

# HOW TO CATEGORIZE BALANCES

To start to categorize your balances, follow the steps below:

- 1) Look at and review all Purchase Orders in your funds – do you need these, if not, remove the encumbrance as that may eliminate a negative balance that you see.**
  - 1) If you have a situation where you have a PO balance that you will utilize in the current FY and have no other revenue or balances showing in the fund, you may use Deficit Reduction: Reduce Current Year budget and explain the situation.**
- 2) Move on to categorizing the ones that have required categories:**
  - 1) Endowed/Non-Endowed, I&G, and the UH 3U0034 Funds.**
- 3) Once those steps are accomplished, offset any deficit balances you have with remaining funds BEFORE you commit any funds – for example, do not overcommit your FOM funds to the faculty for professional development and use deficit reduction: reduce current year budget to offset this.**
  - 1) As a reminder, the CAR process does not feed back into Banner and is used for reporting.**
  - 2) Deficit Reduction, reduce current year budget should be used for small balances (under \$50K) unless approval is obtained by Kristin for a deficit reduction plan.**
- 4) Analyze remaining balances and categorize as appropriate**
  - 1) If you are uncertain about a category or type, please reach out as I am happy to help with guidance.**

# ENDOWED/NON ENDOWED FUNDS – ★ 3U0001, 3U0002, 3U0003, 3U0081, 3U0301, 3U0302

## CATEGORY

## CATEGORY TYPE

## REASON

COMMITTED

DD – DONOR DESIGNATED

Endowed and Non Endowed Funds are from Private Support (Donors). These funds are received by the UNM Foundation and are designated by the donor as to what department the funds are to go to. Sometimes, there are more specifications as to how the donations are to be spent.

Because of this, these funds are considered COMMITTED.

Committed DD is the ONLY category allowed for these funds if the balance is positive

★ FUNDS WITH POSITIVE BALANCES

# INSTRUCTION AND GENERAL (I&G) FUND 3U0044★

## CATEGORY

## CATEGORY TYPE

## REASON

COMMITTED

AP – STATE APPROPRIATIONS

These funds are received from the State for specific purposes. This funding has a variety of guidelines, and is subject to laws that control how it is spent.

Committed AP is the ONLY category allowed for this fund if the balance is positive



FUNDS WITH POSITIVE BALANCES

# UNMH SOM GENERAL FUND 3U0034 ★

## CATEGORY

## CATEGORY TYPE

## REASON

**DEDICATED**

**ZZ - OTHER**

This is funding from the Hospital, either directly to the Department, or through the Dean's office as an Allocation. Since the funding is for a specific purpose, but does not have a legal binding document, it needs to be categorized as Dedicated.

Dedicated – ZZ is the ONLY category allowed for this fund if the balance is positive

★ FUNDS WITH POSITIVE BALANCES



# HOW TO CATEGORIZE DEFICIT BALANCES

## CATEGORY

### DEDICATED

Dedicated – DR:  
Reduce Current Yr  
Budget is allowed for  
smaller balances under  
\$50K but not for large  
balances without  
approval from Kristin.

## CATEGORY TYPE

**EX: APPLY TO EXISTING DEFICIT –  
INDEX XXXXX**

**DR1: DEFICIT REDUCTION –  
ANOTHER FUNDING SOURCE – INDEX**

**DR2: DEFICIT REDUCTION/REDUCE  
CURRENT YEAR BUDGET**

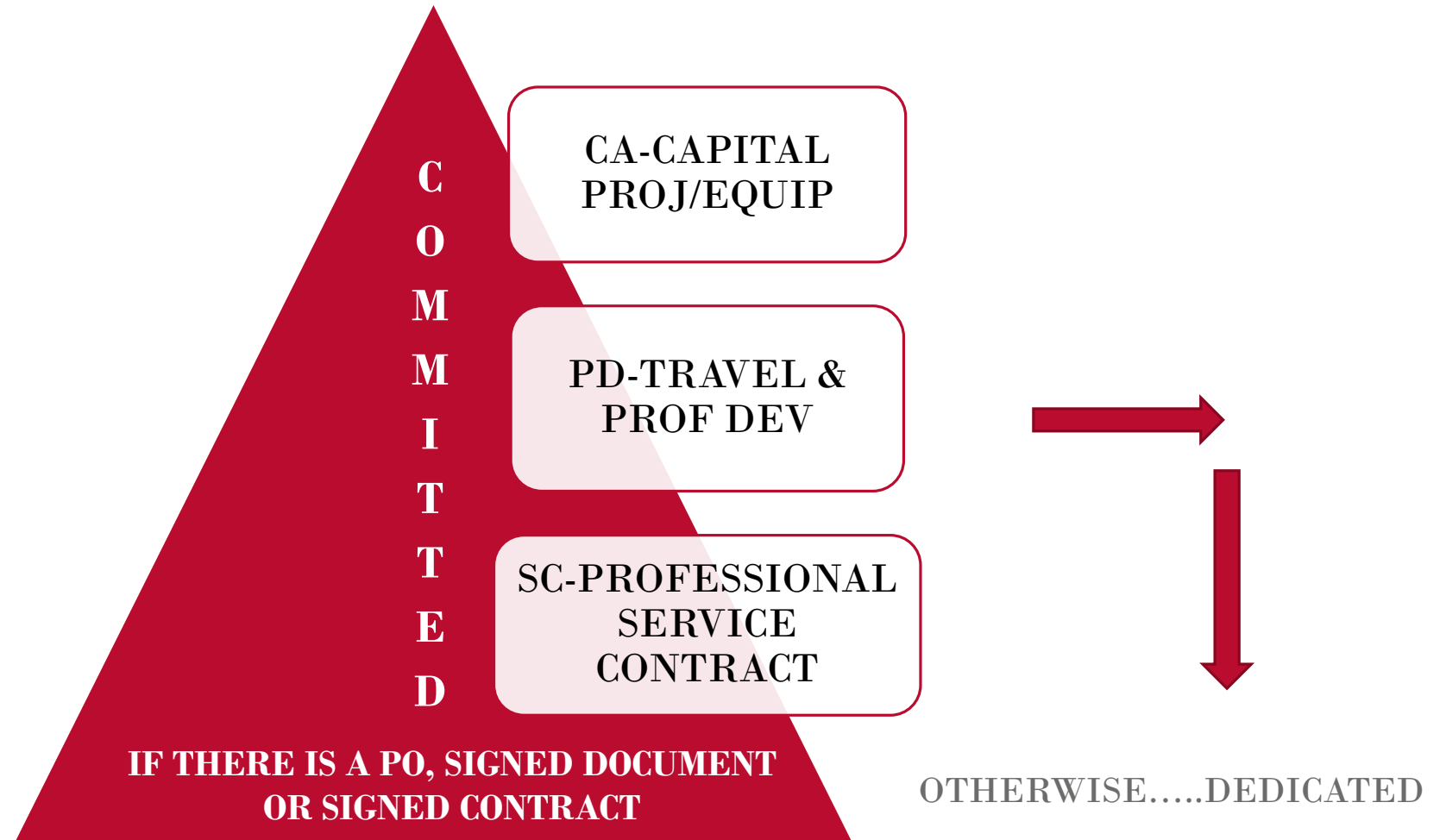
## REASON

If there is a Deficit for the **Organization (Level 5)**, the Department is required to address the Deficits.

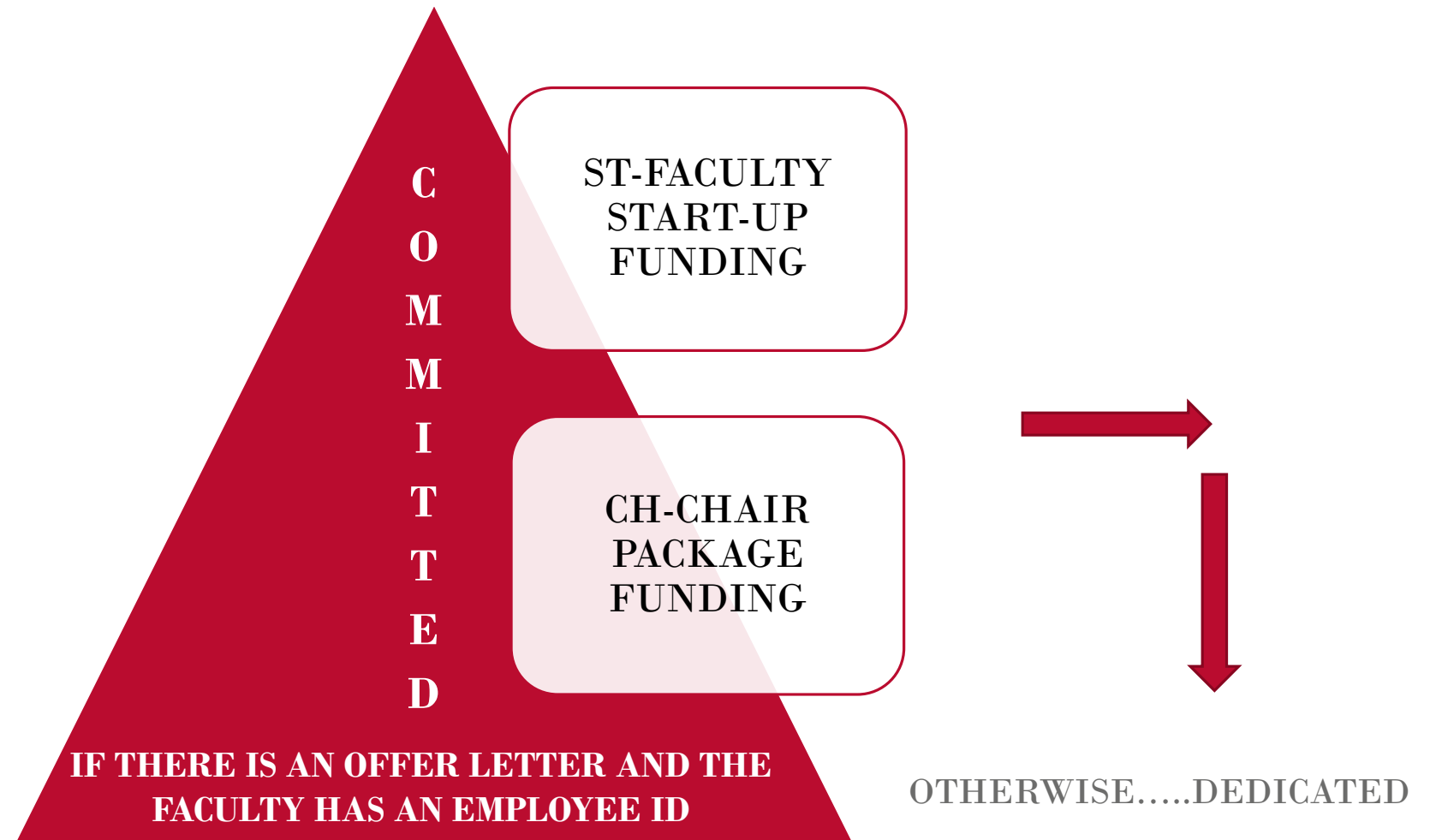
If there is a Deficit at **Fund Level 3**, the Department is required to address the Deficit.

If the Department categorizes by **Index**, each deficit must be addressed.

# CATEGORY TYPES THAT ARE UNDER BOTH COMMITTED AND DEDICATED CATEGORY



# CATEGORY TYPES THAT ARE UNDER BOTH COMMITTED AND DEDICATED CATEGORY



# Categories Not Used by the School of Medicine

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Committed: DC – Deferred Comp

Committed: DS – Debt Service

Committed: Other (only use under Dedicated, and should be used sparingly)

Dedicated: OP – General Operating

Dedicated: RC – Rescission Set Aside


Dedicated: GR – General Research

Dedicated: Other - \*This is allowed for Fund 3U0034\* and in very few other instances – please review the codes to find a code that better fits

# ACCESS CAR MODULE IN LOBOWEB

Student Employee Payment **Finance**

Search  Go

The University of New Mexico  
**LoboWeb**

## Finance Menu

---

- Operating Ledger Queries**  
Review revenue and expense information by account or organization.
- Encumbrance Query**  
Review encumbrance information by account.
- Approve Documents**  
Approve or disapprove financial documents.
- View Document**  
Review requisitions, purchase orders, invoices, journal vouchers, encumbrances, or direct cash receipts.
- Journal Voucher Entry**  
Initiate a journal voucher of budget and/or actual activity.
- Budget Planner Menu**  
Update or review Budget Development phase information, Manage phase organization locks, View Budget Development report, or Update or review Salary Planner scenario information.
- Categorization of Reserves**  
Categorize Current Unrestricted Reserves according to UAP 7000

---

# ENTER BUDGET ID, BUDGET PHASE, ORG LVL 5



**Student** **Employee** **Payment** **Finance**

Search

### Reserves Categorization

---

Chart of Accounts

**Budget ID**  **Budget Phase**



# CHOOSE FUND LEVEL THREE TO CATEGORIZE

**Student** **Employee** **Payment** **Finance**

Search

## Reserves Categorization

**Budget ID** BUD23 **Budget Phase** CAR23 **Fiscal Year** 23 **Chart of Accounts** U  
**Organization** 043A (School of Medicine Deans Office)

**Fund**

- 3U0002 - HU Non Endowed Spending Education
- 3U0003 - HU Endowed Spending Education
- 3U0004 - HU Medical Investigator Billing
- 3U0023 - HU Research General
- 3U0029 - HU Clinical Residuals

\* User-entered data exists for this fund/organization

Show level 5 organizations only (no index data)

[Return to Organization Selection](#)

All the funds that have balances are listed. Choose one fund at a time to Categorize

If box not checked, all the indices within the fund will be listed.

# CATEGORIZE PO'S AND EACH INDEX

Student Employee Payment **Finance**

Search  Go

Reserves Categorization Summary

Budget ID **BUD23** Budget Phase **CAR23** Fiscal Year **23** Chart of Accounts **U**

Organization **043A (School of Medicine Deans Office)** Fund **3U0002 (HU Non Endowed Spending Education)**

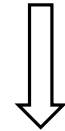
Working in Query Only mode.

Org	Lev	Index	Title	Prog	Carry Fwd	Per Banner	Banner Adjusted	Avail Res	Per Department	Remaining
					07/01/2017	Committed	Dedicated	Committed	Dedicated	Reserve
<b>5 043A - School of Medicine Deans Office</b>										
<b>6 043B - School of Medicine Finance</b>										
6	043404		SOM Faculty Recognition	P3N019	4,644.25	.00	.00	.00	.00	4,644.25
6	043517		SOM - Dean's Discretionary	P3N351	376,905.43	.00	.00	.00	.00	376,905.43
6	<b>Subtotals for 043B</b>				<b>381,549.68</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>381,549.68</b>
<b>6 043D - School of Medicine Development</b>										
<b>7 043D1 - SOM Dev Khatali Alumni</b>										
7	043431	246520-0496	KHATALI Club Gen Activi	P3N013	74,529.96	400.00	.00	.00	.00	74,529.96
7	043497	202398	Sandia Ortho Society Golf	P3N327	.00	.00	.00	.00	.00	.00
7	<b>Subtotals for 043D1</b>				<b>74,529.96</b>	<b>400.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>74,529.96</b>
<b>7 043D2 - SOM Dev Admin Operations</b>										
7	043547		SOM Deans Discret-Advcmnt & Alumni	P3N351	.00	93.60	.00	.00	.00	.00
7	<b>Subtotals for 043D2</b>				<b>.00</b>	<b>93.60</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>
<b>7 043D4 - SOM Dev La Tierra Segrada</b>										
7	043433	246156-1241	La Tierra Segrada GNACT	P3N015	109,579.38	.00	.00	.00	.00	109,579.38
7	<b>Subtotals for 043D4</b>				<b>109,579.38</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>109,579.38</b>
6	<b>Subtotals for 043D</b>				<b>184,109.34</b>	<b>493.60</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>184,109.34</b>

PO's are rolled over from PY and are automatically categorized as COMMITTED.

To **Adjust a PO**, click on RED .00 in the PER BANNER Committed Column.

To **Categorize an Index**, click on RED .00 in either the PER DEPT Committed or Dedicated Column.





# WHAT INPUT IS REQUIRED TO CATEGORIZE

Drop down Menu to choose **CATEGORY TYPE**. Category Type is tied to which **CATEGORY** you have chosen (i.e. Committed or Dedicated).

Required to Add **FISCAL YEAR** and **AMOUNT**

Required to Add **DESCRIPTION** and **COMMENTS**

**DON'T FORGET TO SAVE YOUR WORK!**

## Reserves Categorization Input

**Committed** expenditures for Organization 043A School of Medicine Deans Office  
Working in Query Only mode.

[Return to Summary Page](#)  
Carry Forward: 7,299.51

Banner Committed			Banner Dedicated		
Doc Num	Description	Adjusted Amount	Doc Num	Description	Adjusted Amount
<b>Total</b>		.00	<b>Total</b>		.00

Entered Committed Items

FSYR	Description	Type	Amount	On Index	
23	I&G Balances	AP	7,299.51		<input type="button" value="View"/>
<b>Total</b>			7,299.51		

Remaining Reserve: .00

Viewing I&G Balances:

<b>Category Type</b>	State Appropriations	<b>Fiscal Year</b>	23	<b>Amount</b>	7299.51
<b>Description</b>	I&G Balances				

Comments	
	I&G Balances

[Return to Summary Page](#)

This is the balance to categorize.

This is the balance that is remaining after categorization has been done

# CATEGORIZE BY FUND LEVEL 3

Student Employee Payment **Finance**

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Search

### Reserves Categorization

---

**Budget ID** BUD23 **Budget Phase** CAR23 **Fiscal Year** 23 **Chart of Accounts** U  
**Organization** 043A (School of Medicine Deans Office)

**Fund** 3U0002 - HU Non Endowed Spending Education  
3U0003 - HU Endowed Spending Education  
3U0004 - HU Medical Investigator Billing  
3U0023 - HU Research General  
3U0029 - HU Clinical Residuals\*

\* User-entered data exists for this fund/organization

Show level 5 organizations only (no index data)

[Return to Organization Selection](#)

---

←

All the funds that have balances are listed. Choose one fund at a time to Categorize

←

If box is checked, only the FUND balance will show.

# FUND (NOT INDICES IN FUND) CATEGORIZED AS DEDICATED

Student Employee Payment **Finance**

Search  Go

## Reserves Categorization Summary

**Budget ID** BUD23 **Budget Phase** CAR23 **Fiscal Year** 23 **Chart of Accounts** U  
**Organization** 043A (School of Medicine Deans Office) **Fund** 3U0023 (HU Research General)

Working in Query Only mode.

Categorized as Dedicated at  
Fund Level 3 – 3U0023 -

Org	Carry Fwd	Per Banner		Banner Adjusted		Avail Res	Per Department		Remaining
Lev Organization	07/01/2017	Committed	Dedicated	Committed	Dedicated		Committed	Dedicated	Reserve
5 Totals for 043A	32,428.80	.00	.00	.00	.00	32,428.80	.00	32,428.80	.00

[Return to Organization Selection](#) [Return to Fund Selection](#)

# Testing your knowledge of Category and Category Type

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- DR1-Deficit Reduction Another Funding Source
- AP-State Appropriations
- DD-Donor Designated
- ST-Faculty Startup
- PD-Travel/Professional Development
- SF-Seed Funding
- FI-FOM FIBCI Incentive Pay/Travel/Equipment
- CA-Capital Projects/Equipment
- CH-Chair Packages
- BR-Bridge Funding
- AW-RAC/TAC Awards
- CS-Cost Share
- SS-Scholarships
- SC-Professional Service Contract
- DR2-Deficit Reduction Reduce Current Year Budget

➤ ZZ-Other

➤ **COMMITTED**

➤ **DEDICATED**

**CATEGORY: COMMITTED OR DEDICATED?**  
**WHAT CATEGORY TYPE?**

Per the Hiring Agreement, the new Chair of a Department will receive funding for a lab. Faculty will start work on August 1, 2022.

# ANSWER.....

---

**CATEGORY:** DEDICATED

**CATEGORY TYPE:** CH – CHAIR PACKAGE

**REASON:** NOT COMMITTED BECAUSE OF FAC HIRE DATE  
AND FACULTY DOES NOT YET HAVE AN EMPLOYEE ID

# Testing your knowledge of Category and Category Type

- DR1-Deficit Reduction Another Funding Source
- AP-State Appropriations
- DD-Donor Designated
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- BR-Bridge Funding
- AW-RAC/TAC Awards
- CS-Cost Share
- SS-Scholarships
- SC-Professional Service Contract
- DR2-Deficit Reduction Reduce Current Year Budget

➤ ZZ-Other

➤ **COMMITTED**

➤ **DEDICATED**

**CATEGORY: COMMITTED OR DEDICATED?**  
**WHAT CATEGORY TYPE?**

Per the contract between the department and the new faculty member, department has promised to provide funding for start-up costs in the amount of \$25K. New faculty started on June 15, 2022. As of FYE, there have been no expenditures.

# ANSWER.....

---

**CATEGORY:** COMMITTED

**CATEGORY TYPE:** ST – FACULTY START-UP

**REASON:** FACULTY HIRED DURING FY, HAS EMPLOYEE ID

# Testing your knowledge of Category and Category Type

- DR1-Deficit Reduction Another Funding Source
- AP-State Appropriations
- DD-Donor Designated
- ST-Faculty Startup
- PD-Travel/Professional Development
- SF-Seed Funding
- FI-FOM FIBCI Incentive Pay/Travel/Equipment
- CA-Capital Projects/Equipment
- CH-Chair Packages
- BR-Bridge Funding
- AW-RAC/TAC Awards
- CS-Cost Share
- SS-Scholarships
- SC-Professional Service Contract
- DR2-Deficit Reduction Reduce Current Year Budget

➤ ZZ-Other

➤ **COMMITTED**

➤ **DEDICATED**

**CATEGORY: COMMITTED OR DEDICATED?  
WHAT CATEGORY TYPE ?**

At FY22 Year End, State I&G Index has a negative balance of (\$1,520).



# ANSWER.....

---

**CATEGORY:** DEDICATED

**CATEGORY TYPE:** DR2– REDUCE CY BUDGET

**REASON:** PER SOM GUIDELINES, ALL DEFICITS HAVE TO BE CATEGORIZED UNDER DR-1 AND/OR DR2. BECAUSE THIS IS I&G FUNDING, IT CAN ONLY BE COVERED BY REDUCING CY(FY23) BUDGET.

# Testing your knowledge of Category and Category Type

- DR1-Deficit Reduction Another Funding Source
- AP-State Appropriations
- DD-Donor Designated
- ST-Faculty Startup
- PD-Travel/Professional Development
- SF-Seed Funding
- FI-FOM FIBCI Incentive Pay/Travel/Equipment
- CA-Capital Projects/Equipment
- CH-Chair Packages
- BR-Bridge Funding
- AW-RAC/TAC Awards
- CS-Cost Share
- SS-Scholarships
- SC-Professional Service Contract
- DR2-Deficit Reduction Reduce Current Year Budget

- COMMITTED
- DEDICATED

**CATEGORY: COMMITTED OR DEDICATED?  
WHAT CATEGORY?**

Dept is in the process of establishing a new program that will not be able to pay for itself at least in the first year, but is expected to be self-sustaining early in its 2<sup>nd</sup> year. Dept will dedicate \$250K to get this program off the ground.

# ANSWER.....

---

**CATEGORY:** DEDICATED

**CATEGORY TYPE:** SF- SEED FUNDING

**REASON:** PER GUIDELINES. CAN ONLY BE DEDICATED AND MATCHES THE DESCRIPTION OF WHAT SEED FUNDING IS.

# Testing your knowledge of Category and Category Type

- DR1-Deficit Reduction Another Funding Source
- AP-State Appropriations
- DD-Donor Designated
- ST-Faculty Startup
- PD-Travel/Professional Development
- SF-Seed Funding
- FI-FOM FIBCI Incentive Pay/Travel/Equipment
- CA-Capital Projects/Equipment
- CH-Chair Packages
- BR-Bridge Funding
- AW-RAC/TAC Awards
- CS-Cost Share
- SS-Scholarships
- SC-Professional Service Contract
- DR2-Deficit Reduction Reduce Current Year Budget

➤ ZZ-Other

➤ **COMMITTED**

➤ **DEDICATED**

**CATEGORY: COMMITTED OR DEDICATED?**  
**WHAT CATEGORY TYPE?**

Faculty had \$50K credited to his individual FOM index during the fiscal year. The \$50K was specifically stated in the FIBCI contract for performance based incentive. Faculty received incentive of \$25K during the fiscal year, leaving a balance of \$25K.

# ANSWER.....

---

**CATEGORY:** COMMITTED

**CATEGORY TYPE:** FI-FOM FIBCI

**REASON:** PER GUIDELINES. CAN ONLY BE COMMITTED.  
PART OF FACULTY CONTRACT. WILL NEED TO ENTER  
FACULTY ID IN SYSTEM.

# Testing your knowledge of Category and Category Type

---

- DR1-Deficit Reduction Another Funding Source
- AP-State Appropriations
- DD-Donor Designated
- ST-Faculty Startup
- PD-Travel/Professional Development
- SF-Seed Funding
- FI-FOM FIBCI Incentive Pay/Travel/Equipment
- CA-Capital Projects/Equipment
- CH-Chair Packages
- BR-Bridge Funding
- AW-RAC/TAC Awards
- CS-Cost Share
- SS-Scholarships
- SC-Professional Service Contract
- DR2-Deficit Reduction Reduce Current Year Budget

➤ ZZ-Other

➤ **COMMITTED**

➤ **DEDICATED**

**CATEGORY: COMMITTED OR DEDICATED?**  
**WHAT CATEGORY TYPE?**

Grant funding has terminated at the end of FY22, but a new award is anticipated to start in Sept of FY23. PY gains will be used to pay for employees salaries until the new funding is received in Sept.

# ANSWER.....

---

**CATEGORY:** DEDICATED

**CATEGORY TYPE:** BR – BRIDGE FUNDING

**REASON:** PER GUIDELINES DESCRIPTION. CAN ONLY BE DEDICATED.

# Testing your knowledge of Category and Category Type

---

- DR1-Deficit Reduction Another Funding Source
- AP-State Appropriations
- DD-Donor Designated
- ST-Faculty Startup
- PD-Travel/Professional Development
- SF-Seed Funding
- FI-FOM FIBCI Incentive Pay/Travel/Equipment
- CA-Capital Projects/Equipment
- CH-Chair Packages
- BR-Bridge Funding
- AW-RAC/TAC Awards
- CS-Cost Share
- SS-Scholarships
- SC-Professional Service Contract
- DR2-Deficit Reduction Reduce Current Year Budget

➤ ZZ-Other

➤ COMMITTED

➤ DEDICATED

**CATEGORY: COMMITTED OR DEDICATED?**  
**WHAT CATEGORY TYPE?**

Your index has a positive balance remaining and this will be used to support existing faculty salaries during a transition of funding or new faculty salaries as they ramp up their production .



# ANSWER.....

---

**CATEGORY:** DEDICATED

**CATEGORY TYPE:** BR – BRIDGE FUNDING

**REASON:** THIS WOULD BE BRIDGE FUNDING AS WE ARE “BRIDGING” FROM POINT A TO POINT B – FUNDING SOURCE CHANGES OR A RAMP UP IN PRODUCTION.

# Testing your knowledge of Category and Category Type

- DR1-Deficit Reduction Another Funding Source
- AP-State Appropriations
- DD-Donor Designated
- ST-Faculty Startup
- PD-Travel/Professional Development
- SF-Seed Funding
- FI-FOM FIBCI Incentive Pay/Travel/Equipment
- CA-Capital Projects/Equipment
- CH-Chair Packages
- BR-Bridge Funding
- AW-RAC/TAC Awards
- CS-Cost Share
- SS-Scholarships
- SC-Professional Service Contract
- DR2-Deficit Reduction Reduce Current Year Budget

➤ ZZ-Other

➤ COMMITTED

➤ DEDICATED

**CATEGORY: COMMITTED OR DEDICATED?**  
**WHAT CATEGORY TYPE?**

One of the Department Indices has a DEFICIT balance of \$257K in Fund 3U0032 - FOM. Department categorizes their Fund Reserve by Index.

# ANSWER.....

---

**CATEGORY:** DEDICATED

**CATEGORY TYPE:** DR1 – DEFICIT REDUCTION- ANOTHER FUNDING SOURCE AND / OR (ONLY IF APPROVED BY KRISTIN) DR2 – DEFICIT REDUCTION – REDUCE CURRENT YEAR BUDGET

**REASON:** PER SOM GUIDELINES, MUST CATEGORIZE DEFICITS BY INDEX IF CATEGORIZING BY INDEX FOR THE DEPARTMENT AS A WHOLE . OFFSET THE DEFICIT WITH OTHER POSITIVE BALANCES.

# Testing your knowledge of Category and Category Type

---

- DR1-Deficit Reduction Another Funding Source
- AP-State Appropriations
- DD-Donor Designated
- ST-Faculty Startup
- PD-Travel/Professional Development
- SF-Seed Funding
- FI-FOM FIBCI Incentive Pay/Travel/Equipment
- CA-Capital Projects/Equipment
- CH-Chair Packages
- BR-Bridge Funding
- AW-RAC/TAC Awards
- CS-Cost Share
- SS-Scholarships
- SC-Professional Service Contract
- DR2-Deficit Reduction Reduce Current Year Budget

➤ ZZ-Other

➤ **COMMITTED**

➤ **DEDICATED**

## **CATEGORY: COMMITTED OR DEDICATED? WHAT CATEGORY TYPE?**

During FY22, the Department has allocated funding to their faculty to be used during the year for professional development and travel. Most of the faculty have balances remaining in their individual indices as of June 30, 2022.

# ANSWER.....

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**CATEGORY:** DEDICATED

**CATEGORY TYPE:** PD – TRAVEL/PROFESSIONAL  
DEVELOPMENT

**REASON:** PER GUIDELINES AND CATEGORY TYPE  
DESCRIPTION \*\*ONLY USE COMMITTED PD IF THERE IS A  
PURCHASE ORDER OR OTHER DOCUMENT COMMITTING  
UNM TO THE EXPENSE.

# Testing your knowledge of Category and Category Type

- DR1-Deficit Reduction Another Funding Source
- AP-State Appropriations
- DD-Donor Designated
- ST-Faculty Startup
- PD-Travel/Professional Development
- SF-Seed Funding
- FI-FOM FIBCI Incentive Pay/Travel/Equipment
- CA-Capital Projects/Equipment
- CH-Chair Packages
- BR-Bridge Funding
- AW-RAC/TAC Awards
- CS-Cost Share
- SS-Scholarships
- SC-Professional Service Contract
- DR2-Deficit Reduction Reduce Current Year Budget

➤ ZZ-Other

➤ COMMITTED

➤ DEDICATED

## CATEGORY: COMMITTED OR DEDICATED? WHAT CATEGORY TYPE?

The Department receives UCP Hospital Funding in fund 3U0034 for line item positions. This funding is reported on the Department Report of Allocations and is received by the department through Dean's Allocations. At the end of FY22, the balance in Fund 3U0034 is \$65,000.

# ANSWER.....

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**CATEGORY:** DEDICATED

**CATEGORY TYPE:** ZZ - OTHER

**REASON:** PER SOM GUIDELINES. ONLY TIME ZZ CATEGORY TYPE REQUIRED TO BE USED. BALANCES IN HOSPITAL FUNDING ARE FOR SPECIFIC DEDICATED PURPOSES. \*\*THERE SHOULD BE NOTHING/MINIMAL BALANCES IN THIS FUND AS THESE FUNDS NEED TO BE FULLY UTILIZED DURING THE FISCAL YEAR\*\*

# Testing your knowledge of Category and Category Type

- DR1-Deficit Reduction Another Funding Source
- AP-State Appropriations
- DD-Donor Designated
- ST-Faculty Startup
- PD-Travel/Professional Development
- SF-Seed Funding
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- SS-Scholarships
- SC-Professional Service Contract
- DR2-Deficit Reduction Reduce Current Year Budget

➤ ZZ-Other

➤ **COMMITTED**

➤ **DEDICATED**

## **CATEGORY: COMMITTED OR DEDICATED? WHAT CATEGORY TYPE?**

Department has 10 indices in Fund 3U0002-Non Endowed Spending Education. 7 of the indices have deficit balances that total (\$7,000) and the remaining indices have balances that total \$25K. The department Non Endowed Sp Ed Fund has a year end reserve balance of \$18K.



# ANSWER.....

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**CATEGORY:** COMMITTED

**CATEGORY TYPE:** DD – DONOR DESIGNATED

**REASON:** PER SOM GUIDELINES. ALL ENDOWED AND NON ENDOWED FUNDS WITH POSITIVE BALANCES MUST BE CATEGORIZED, BY FUND, IN THIS MANNER.

# PLEASE KEEP IN MIND THE FOLLOWING

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## PRIOR TO CATEGORIZATION

- If the Accountant/Administrator is doing the Categorization, make sure you have met with the Department Administrator/Department Chair so that there is agreement about the Categorization for your department
- **Look at FY22 Categorization of Reserves so that FY23 CAR is consistent. Make changes where necessary**

## DURING THE CATEGORIZATION PROCESS

- By adhering to the suggested Process, there will be consistency within the SOM
- The real focus of the Departmental Categorization starts AFTER the REQUIRED Categorization of PO's, Deficits, I&G, Endowed/Non Endowed and Hospital Funds
- **Make sure Department Deficit Reduction Plan** is included in Comments (if applicable)
- Give details for the **Bridge Funding**
- Must have specific language as to what program **Seed Funding** is Dedicated to
- **Required backup documentation – examples are included in your Dept Folder**

# PLEASE KEEP IN MIND THE FOLLOWING

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- Signed FY2022 **UAP 7000 Policy Summary Memo** and attachment (will be sent after FY22 CAR closes)
- Very important to have backup documentation for **Committed Fund Reserve**
- **Run Reports** to review your CAR, making sure you have followed the requirements.  
**MyReports: Finance; F All Campus Reports; FNRRCAT (UAP7000 Reserve Categorization)**
- Review all of the **Category Type ZZ-Other** to determine if there is a better category, and if not a better category, **should the amount really be Discretionary?**
- Let Nicole know when you have completed your CAR
- **Due Date is FRIDAY, AUGUST 12th**

Thank you for attending!

Please email with questions....

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