

UAP 7000 Policy Overview
July 29, 2020

Categorization Of Reserves

UAP 7000

- 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

[Home](#)
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[Budget](#)
[Categorization of Reserves](#)
[Projections & Mid-Year Review](#)
[Tuition & Fees](#)
[Plant Funds & Bonds](#)
[Branch Reporting](#)

Attention

OPBA staff are currently working remotely

Please contact budget@unm.edu or a specific person as listed on the [Contact Us](#) page

Email inboxes will be monitored 8 AM - 5 PM Monday - Friday

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Categorization of Reserves

[Overview](#)

UAP 7000 Categorization of Reserves [Presentation](#)

FY 2019-20 Reports
FYE 2020 CAR Schedules
Coming Soon

Categorization of Reserves

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

Main Campus/Branch Campuses

- FY21 UAP 7000 Policy Section 4 Deficit Compliance Exemption [Template](#)
- Department FY21 UAP 7000 Policy Summary [Memo](#)
- Student Affairs/Foundation/Colleges/Branches - FY21 UAP 7000 Policy Summary [Memo](#)
- EVP Provost Office/SVP Administration Office - FY21 UAP 7000 Policy Summary [Memo](#)

FY21 Categorization of Reserves Deadlines

- Departments **August 14, 2020**
- Student Affairs/Foundation/Colleges/Branches **August 21, 2020**
- EVP Provost/SVP Administration **August 28, 2020**
- System will close by **5:00pm August 28, 2020**

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](#)

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

Reserves Defined

- 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

FY19 Ending Reserves:

+ FY20 Revenues

+/- FY20 Transfers/Allocations

– FY20 Expenses

= FY20 Ending Reserves

- Ending Reserves for FY20 = Beginning Reserves for FY21

Reserve Categories

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

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

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 SOP CAR-102-Category and Category Type Definitions

<https://budgetoffice.unm.edu/assets/documents/uap/carcategorydefinitions.pdf>

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	
	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	
	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	
	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

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

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

- **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 Chancellor, College, or auditors

Purchase Order Review

- POs reduce Fund Reserve
- A PO is only a commitment if the balance of the PO will be paid in FY21 (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 FY20, delete the PO from the Roll Forward to FY21 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 FY21.

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
- FZRFBST - Reserve Summary Rpt

➤ MyReports

- FORUBSS

Unrestricted Balances and Savings Summary for UAP 7000

- FNRRCAT (UAP7000 Reserve Categorization)
- FORDCBL (UAP7000 Deficit Compliance and Balance Reports)

The screenshot shows the LoboWeb (Employees) portal. At the top, there's a navigation bar with icons for home, shopping cart, help, and UNM logo, along with a search bar. Below the header, the main content area is divided into sections. The 'LoboWeb (Employees)' section includes a description, a red 'ENTER LOBOWEB' button, and 'Quick links' for Leave Balances, Pay Information, Benefits, Finance, Bursar Account, and Retirement Manager. A status message indicates LoboWeb is unavailable on Saturdays from 7:00 pm to 8:30 pm. The 'Whats New in HR' section features three articles: 'FLSA is On the Way', 'Policy Changes - Summer 2016', and 'Benefits Tip Corner - 24/7 Nurse Advice'. On the right side, the 'UNM Business Applications' section lists various tools and resources, including Transaction and Real-time Query Systems, Reporting, Banner Resources, and Space Management. Three blue arrows point from the text on the left to specific elements in the screenshot: one to the 'ENTER LOBOWEB' button, one to the 'Reporting' section, and one to the 'Banner Resources' section.

LoboWeb (Employees)

LoboWeb is the place for employees to view/update personal information, benefits and deductions, pay information, tax forms and more.

ENTER LOBOWEB

Quick links:

- Leave Balances
- Pay Information
- Benefits
- Finance
- Bursar Account
- Retirement Manager

LoboWeb is unavailable Saturday 7:00 pm - 8:30 pm. See the "Banner Announcements" widget for other planned downtime.

Whats New in HR

- FLSA is On the Way**
Wed, 27 Jul 16 08:00:00 -0600
In our May 2016 Newsletter we informed you that the Department of Labor released their final rule on increasing the salary threshold for white-collar exemptions from \$455 to \$913 for a 40-hour workweek. UNM must be in compliance with the new rule effective December 1, 2016.
- Policy Changes - Summer 2016**
Wed, 27 Jul 16 08:00:00 -0600
Minor changes to five University Administrative Policies (UAP) have been made. Please read the full article to learn more.
- Benefits Tip Corner - 24/7 Nurse Advice**
Wed, 27 Jul 16 08:00:00 -0600

UNM Business Applications

- Transaction and Real-time Query Systems
 - Internet Native Banner
 - LoboWeb
 - LoboAchieve
 - LoboMart
 - LoboTime
 - UNMJobs
 - Workflow
 - AppReview GradApp
- Reporting
 - E-Print
 - Enterprise Metrics Reporting (EMR)
 - HR Reports
 - MyReports
- Banner Resources
 - Banner Authorization Requests
 - Report a Duplicate Person/Non-person
 - Search Class Schedule
 - Search Course Catalog
 - Electronic Forms
 - Purchasing Department Website
- Space Management
 - FAMIS Portal
 - Space Management Website
 - Contacts: space@unm.edu or 277-3800



Student

Employee

Payment

Finance

Search

Go

[RETURN TO MAIN M](#)



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

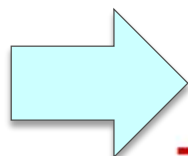
Initiate a journal voucher of budget and/or actual activity.

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 “BUD21”
- Budget Phase “CAR21”
- Enter Org Level Five or Six
- Submit

The screenshot shows the 'Finance' tab selected in the top navigation bar. Below the navigation bar is a search field with a 'Go' button. The main heading is 'Reserves Categorization'. The form contains the following fields:

Chart of Accounts	U			
Budget ID	BUD21	Budget Phase	CAR21	Budget
Organization	773A			
Submit				

fin_banp - Finance Banner - Production (banp)

	Report	Description	Latest Date
   	FZRFBDOR	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](#)

FZRFBDOR ▼

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
- 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
- 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:

*483

Find Values

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.

'483B'

Data Entry Level Fund:

(leave blank for all funds)

Calendar Month/Year:

JUN



2020



Select type of display output Use PDF for printing.

☐ PDF☐ HTML☒ Excel 07

Version 1.1

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 Jun 2020

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
483A - HS Library and Informatics Ctr											
3U0002 - HU Non Endowed Spending Education											
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	
Total: 3U0002			.00	1,000.00	3,000.00	.00	2,775.00	1,225.00	.0%	225.00	.0%
3U0023 - HU Research General											
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%
Total: 3U0023			5,550.00	94,800.50	.00	11,619.75	4,230.50	102,189.75	1,841.3%	7,389.25	133.1%
3U0029 - HU Clinical Residuals											
483xxx	Index Title	483xx	2,000.00	15,242.68	.00	.00	.00	15,242.68	762.1%	.00	.0%
Total: 3U0029			2,000.00	15,242.68	.00	.00	.00	15,242.68	762.1%	.00	.0%
3U0044 - HU Land G											
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%
Total: 3U0044			324,536.00	760,656.63	354,251.00	(390,832.00)	337,910.04	386,165.59		(374,491.04)	
Grand Total			332,086.00	871,699.81	357,251.00	(379,212.25)	344,915.54	504,823.02		(366,876.79)	

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

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▼ F All Campus Reports

HTML FARUNAG - Unrestricted Aging by Department Main

HTML FBRBAVL - Budget Availability Detail and Summary

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HTML FGRSABL - Summary of Account Balances in General Ledger

HTML FNRCLK - 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:

Equals

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

2021

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 2021							
	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 2021					
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

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- ▼ Finance
 - ▶ My Content
 - ▶ Shared Content
 - ▼ All Campus Reports
 - HTML FARUNAG - Unrestricted Aging by Department Main
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 - HTML FGRGLDS - General Ledger Detail and Summary
 - HTML FGRSABL - Summary of Account Balances in General Ledger
 - HTML FNRCCCLK - 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 FNRMFTA - Main and Branch Transfers Allocation
 - HTML FNRNSFL - NSF Salary Limits
 - HTML FNRPCRD - PCard Transaction Report
 - HTML FNRRCAT - UAP7000 Reserve Categorization
 - HTML FNRSLE - Salary Labor Benefits and Encumbrance Report
 - HTML FNRVEND - Vendor lookup by Banner ID
 - HTML FORBAUF - Budget Availability for Unrestricted Funds/Indicies
 - HTML FORBCRA - Main and Branch FYE - Actuals and Detail
 - HTML **FORDCBL - UAP7000 Deficit Compliance and Balance Reports**
 - HTML FORFAPI - FA Generated ByPI
 - HTML 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:

Version 1.2

Different ways to look at the report

UAP 7000 Unrestricted Balance Detail

All Balances

Through the month July 2020

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
Total: 3U0023					\$ -	\$ 15,000.00	\$ -	\$ 15,000.00
3U0029								
3U0029	HU Clinical Residuals	014A	014XXX	Index Title	\$ 100,000.00	\$ 500,000.00	\$ -	\$ 400,000.00
Total: 3U0029					\$ 100,000.00	\$ 500,000.00	\$ -	\$ 400,000.00
3U0044								
3U0044	HU I and G	014A	014XXX	Index Title	\$ 50,000.00	\$ 100,000.00	\$ -	\$ 50,000.00
Total: 3U0044					\$ 50,000.00	\$ 100,000.00	\$ -	\$ 50,000.00
3U0303								
3U0303	HU Clinical Service General	014A	014XXX	Index Title	\$ (40,000.00)	\$ 100,000.00	\$ -	\$ 140,000.00
Total: 3U0303					\$ (40,000.00)	\$ 100,000.00	\$ -	\$ 140,000.00
Total 014A-VP Health Sciences Office					\$ 110,000.00	\$ 700,000.00	\$ -	\$ 590,000.00
Total AFA-VP HSC Administration					\$ 110,000.00	\$ 700,000.00	\$ -	\$ 590,000.00
Total AF-VP Health Sciences Center					\$ 110,000.00	\$ 700,000.00	\$ -	\$ 590,000.00
Report Summary:					\$ 110,000.00	\$ 700,000.00	\$ -	\$ 590,000.00

Important Dates

- **System Opens Monday, August 3rd**
- **SOM Department Deadline (due to Nicole)**
 - Friday, August 14th
- **Colleges/Units Deadline**
 - Friday, August 21st
- **Administration Deadline**
 - Friday, August 28th

Categorization of Reserves Lab Sessions

Online Lab Sessions – to be held in Zoom

- **Tuesday August 4th** **1:00 pm - 4:00 pm**
- **Friday, August 7th** **9:00 am - 12:00 pm**
- **Wednesday, August 12th** **1:00 pm - 3:00 pm**

Contact Information

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FY20 CATEGORIZATION OF FUND RESERVES (CAR)

FISCAL YEAR 2020

(BALANCES AS OF JUNE 30, 2020 THAT POST TO BEGINNING FY21)

WHAT WILL WE COVER TODAY

- FY20 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

Where did we start

FY 20 Beginning Fund Reserve
\$39,961,242

FY20 Net Gain

\$17,347,506

FY20 Ending Fund
Reserve

\$57,529,511

What is in the Department Folders

- School of Medicine Checklist
- Unrestricted Balances by Index as of June 30, 2020
- PY – FY20 Department CAR Summary by Committed, Dedicated, Discretionary
- PY – FY20 Department CAR Summary by Fund Level 3
- Category and Category Type Definitions
- June 2020 Department Report of Allocations (if applicable)

School of Medicine Checklist

Recommended Steps to Follow

- 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
3U0003 - HU Endowed Spending Education											
XXX052	470079-TRUE ENDOWMENT-General Activ	772F	P3E099	GNACTV	8,310.54	403.70	.00	.00	8,714.24	.00	8,714.24
3U0023 - HU Research General											
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
3U0032 - HU UNMMG Purchased Services											
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

- *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*

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.

★ 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.

★ 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.

★ FUNDS WITH POSITIVE BALANCES

HOW TO CATEGORIZE DEFICIT BALANCES

CATEGORY

CATEGORY TYPE

REASON

DEDICATED

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

AND / OR

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

AND / OR

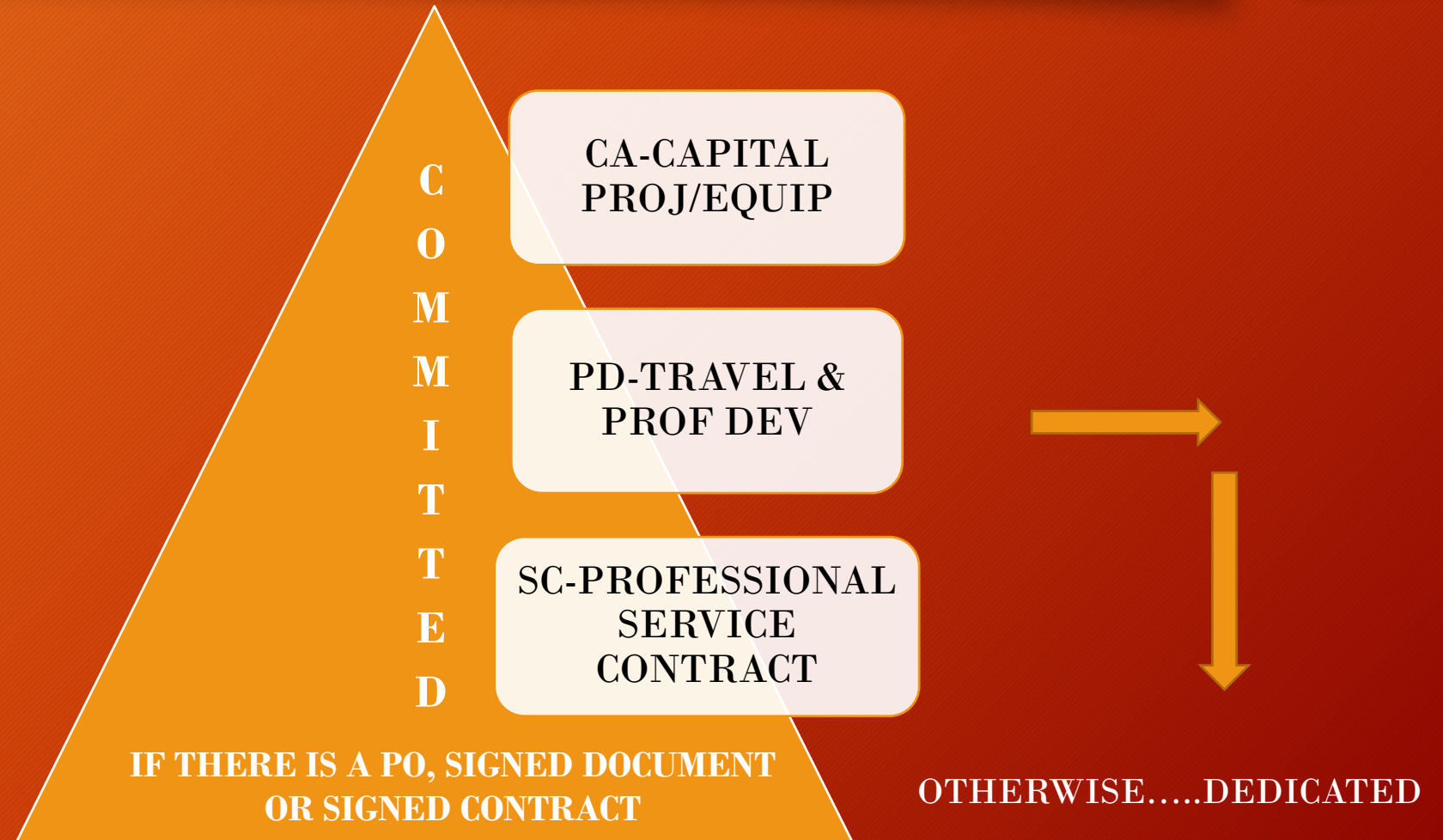
**DR2: DEFICIT REDUCTION/REDUCE
CURRENT YEAR BUDGET**

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

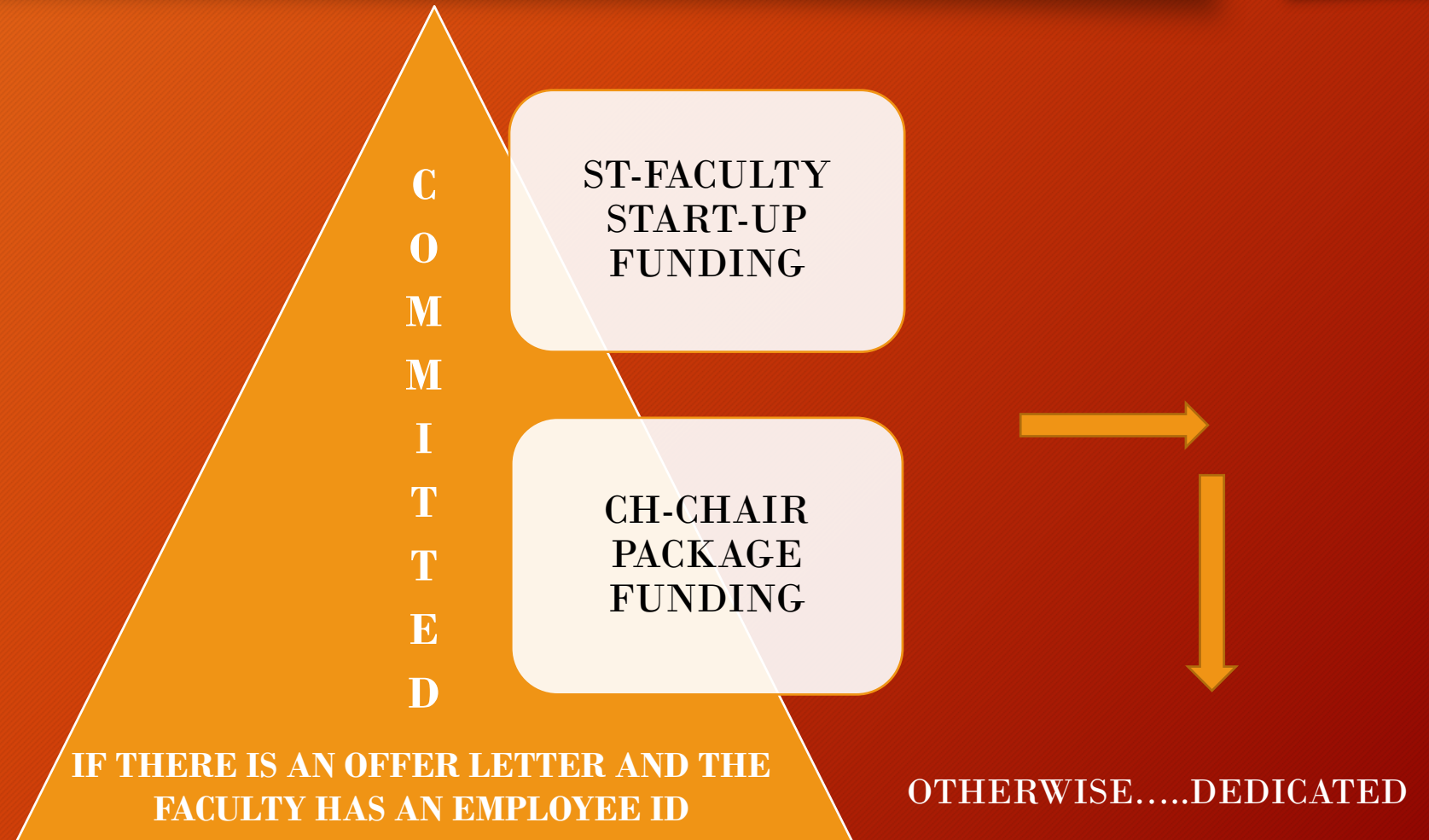
If there is a Deficit at **Fund Level 3**, the
Department is required to address the
Deficit.

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

CATEGORY TYPES THAT ARE UNDER BOTH COMMITTED AND DEDICATED CATEGORY



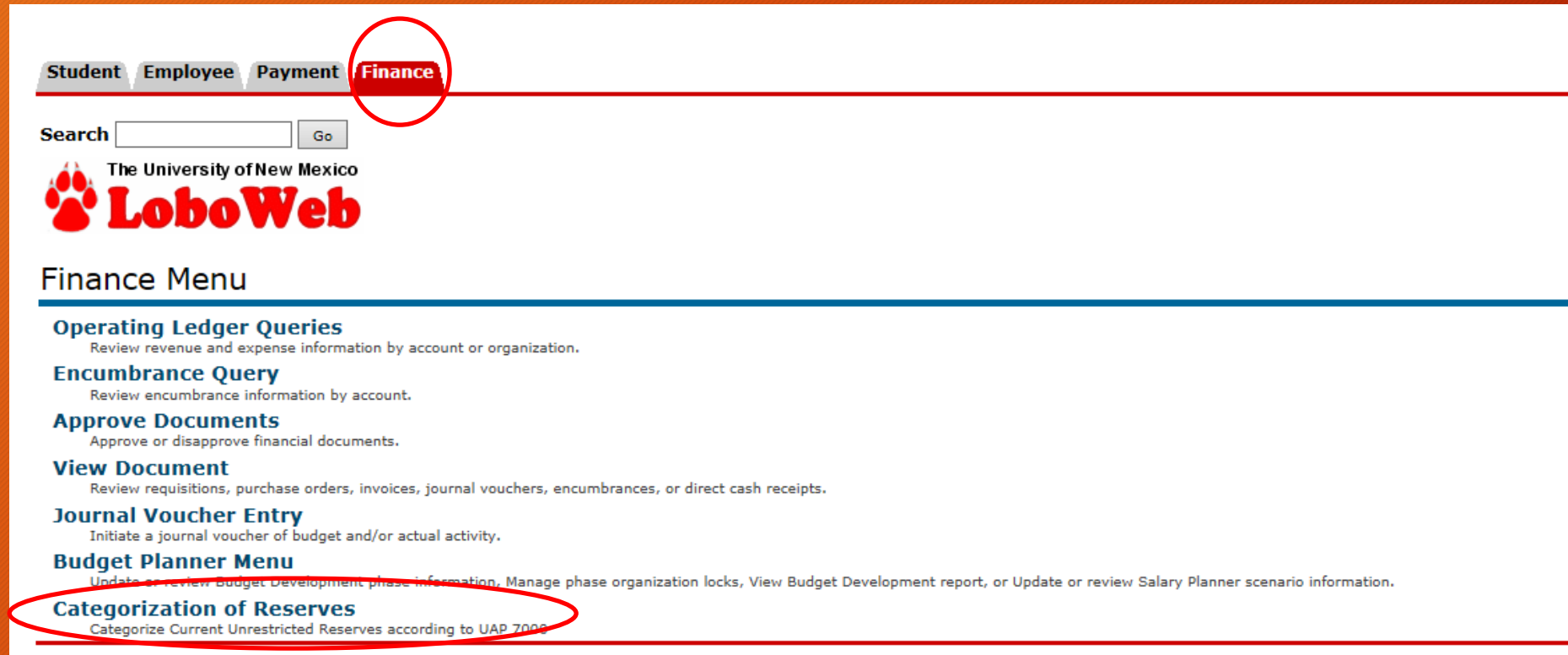
CATEGORY TYPES THAT ARE UNDER BOTH COMMITTED AND DEDICATED CATEGORY



Categories Not Used by the School of Medicine

- 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


ACCESS CAR MODULE IN LOBOWEB



The screenshot shows the LoboWeb interface. At the top, there is a navigation bar with tabs for 'Student', 'Employee', 'Payment', and 'Finance'. The 'Finance' tab is highlighted with a red circle. Below the navigation bar is a search bar with the text 'Search' and a 'Go' button. The LoboWeb logo, featuring a red paw print and the text 'The University of New Mexico LoboWeb', is displayed. Below the logo is the 'Finance Menu' section, which lists several options: 'Operating Ledger Queries', 'Encumbrance Query', 'Approve Documents', 'View Document', 'Journal Voucher Entry', 'Budget Planner Menu', and 'Categorization of Reserves'. The 'Categorization of Reserves' option is circled in red. The description for 'Categorization of Reserves' is 'Categorize Current Unrestricted Reserves according to UAP 7000'.

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

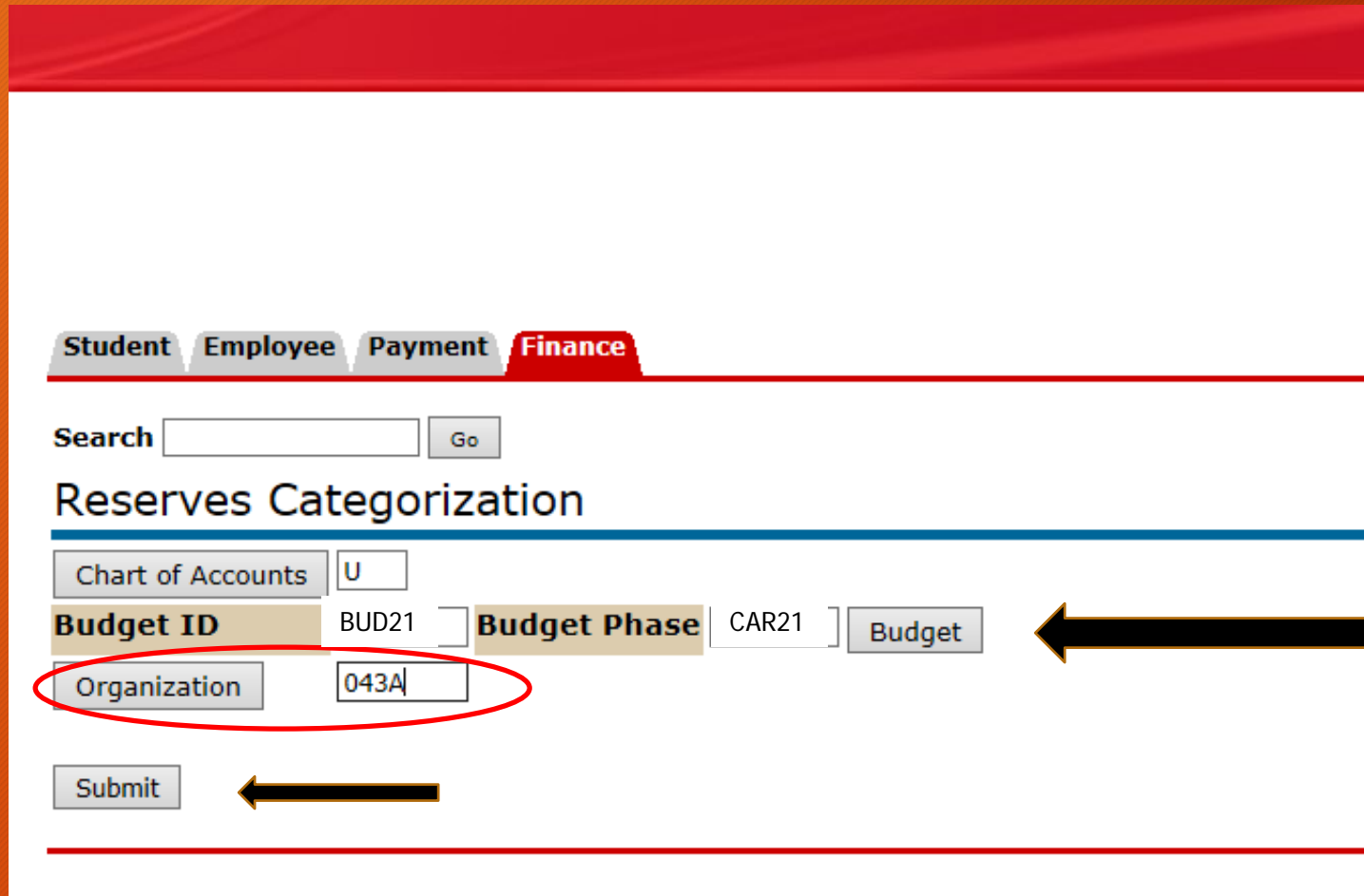
Search Go

 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



The screenshot shows a web application interface with a red header bar. Below the header, there are four navigation tabs: 'Student', 'Employee', 'Payment', and 'Finance'. The 'Finance' tab is highlighted in red. Below the tabs, there is a search bar with the text 'Search' and a 'Go' button. Below the search bar, the title 'Reserves Categorization' is displayed. Below the title, there are several input fields and buttons. The 'Chart of Accounts' field contains the value 'U'. The 'Budget ID' field contains the value 'BUD21'. The 'Budget Phase' field contains the value 'CAR21'. The 'Organization' field contains the value '043A'. There is a 'Budget' button to the right of the 'Budget Phase' field. Below these fields, there is a 'Submit' button. A red circle highlights the 'Organization' field and its value '043A'. A black arrow points from the left towards the 'Organization' field. Another black arrow points from the right towards the 'Budget' button. A third black arrow points from the left towards the 'Submit' button.

Student Employee Payment **Finance**

Search Go

Reserves Categorization

Chart of Accounts

Budget ID **Budget Phase** Budget

Organization

Submit

CHOOSE FUND LEVEL THREE TO CATEGORIZE

Student

Employee

Payment

Finance

Search

Reserves Categorization

Budget ID

 BUD21

Budget Phase

 CAR21

Fiscal Year

 21

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

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.

<div> <div>Student</div> <div>Employee</div> <div>Payment</div> <div>Finance</div> </div> <div> <div>Search</div> <div>Go</div> </div> <div>Reserves Categorization Summary</div> <div> <div>Budget ID</div> <div>BUD21</div> <div>Budget Phase</div> <div>CAR21</div> <div>Fiscal Year</div> <div>18</div> <div>Chart of Accounts</div> <div>U</div> </div> <div> <div>Organization</div> <div>043A (School of Medicine Deans Office)</div> <div>Fund</div> <div>3U0002 (HU Non Endowed Spending Education)</div> </div> <div>Working in Query Only mode.</div>												
Org				Carry Fwd	Per Banner		Banner Adjusted			Per Department		Remaining
Lev	Index	Title	Prog	07/01/2017	Committed	Dedicated	Committed	Dedicated	Avail Res	Committed	Dedicated	Reserve
5	043A - School of Medicine Deans Office											
6	043B - School of Medicine Finance											
6	043404	SOM Faculty Recognition	P3N019	4,644.25	.00	.00	.00	.00	4,644.25	.00	.00	4,644.25
6	043517	SOM - Dean's Discretionary	P3N351	376,905.43	.00	.00	.00	.00	376,905.43	.00	.00	376,905.43
6	Subtotals for 043B			381,549.68	.00	.00	.00	.00	381,549.68	.00	.00	381,549.68
6	043D - School of Medicine Development											
7	043D1 - SOM Dev Khatali Alumni											
7	043431	246520-0496 KHATALI Club Gen Activi	P3N013	74,529.96	400.00	.00	.00	.00	74,529.96	.00	.00	74,529.96
7	043497	202398 Sandia Ortho Society Golf	P3N327	.00	.00	.00	.00	.00	.00	.00	.00	.00
7	Subtotals for 043D1			74,529.96	400.00	.00	.00	.00	74,529.96	.00	.00	74,529.96
7	043D2 - SOM Dev Admin Operations											
7	043547	SOM Deans Discret-Advcmnt & Alumni	P3N351	.00	93.60	.00	.00	.00	.00	.00	.00	.00
7	Subtotals for 043D2			.00	93.60	.00	.00	.00	.00	.00	.00	.00
7	043D4 - SOM Dev La Tierra Segrada											
7	043433	246156-1241 La Tierra Segrada GNACT	P3N015	109,579.38	.00	.00	.00	.00	109,579.38	.00	.00	109,579.38
7	Subtotals for 043D4			109,579.38	.00	.00	.00	.00	109,579.38	.00	.00	109,579.38
6	Subtotals for 043D			184,109.34	493.60	.00	.00	.00	184,109.34	.00	.00	184,109.34

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

[Hide Banner Items](#)

Banner Committed			Banner Dedicated		
Doc Num	Description	Adjusted Amount	Doc Num	Description	Adjusted Amount
Total		.00	Total		.00

Entered Committed Items

FSYR	Description	Type	Amount	On Index	
18	I&G Balances	AP	7,299.51		View
Total			7,299.51		

Remaining Reserve: .00

Viewing I&G Balances:

Category Type	State Appropriations	Fiscal Year	18	Amount	7299.51
Description	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**

Search

Reserves Categorization

Budget ID BUD21 **Budget Phase** CAR21 **Fiscal Year** 21 **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

Reserves Categorization Summary

Budget ID BUD21 **Budget Phase** CAR21 **Fiscal Year** 21 **Chart of Accounts** U
Organization 043A (School of Medicine Deans Office) **Fund** 3U0023 (HU Research General)

Working in Query Only mode.

Org	Carry Fwd	Per Banner		Banner Adjusted			Per Department		Remaining
Lev Organization	07/01/2017	Committed	Dedicated	Committed	Dedicated	Avail Res	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](#)

Categorized as Dedicated at
Fund Level 3 – 3U0023 -

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 TYPE?

Per the Hiring Agreement, the new Chair of a Department will receive funding for a lab. Faculty will start work on August 1, 2020.

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
- 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 ➤ ZZ-Other
- 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 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, 2020. 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 FY20 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(FY21) 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
- ZZ-Other
- 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 2nd 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

- **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

- **COMMITTED**
- **DEDICATED**

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

Grant funding has terminated at the end of FY20, but a new award is anticipated to start in Sept of FY21. 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

- **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 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

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 TYPE?**

During FY20, 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, 2020.

ANSWER.....

CATEGORY: DEDICATED

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

**REASON: PER GUIDELINES AND CATEGORY TYPE
DESCRIPTION**

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 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 FY20, the balance in Fund 3U0034 is \$65,000.

ANSWER.....

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.**

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
- ZZ-Other
- 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 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.....

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

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 FY20 Categorization of Reserves so that FY21 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)
- Must have specific grants/program name spelled out for **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

AFTER CATEGORIZATION IS COMPLETE

- Signed FY2020 **UAP 7000 Policy Summary Memo** and attachment (will be sent after FY21 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; FNRRCAP (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 14

Thank you for attending!

Please email with questions....

NDominguez@salud.unm.edu or

Clounsbu@salud.unm.edu