Journal Voucher Guidelines for Reserves, Allocation and Transfer Entries

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Table of Contents

Definitions of Helpful Terms & Items:

Allocation Entry:

Allocation entries are routinely used to move actual funding from one index to help support another index. Allocation entries must be budgeted; either in the original budget or as a budget revision. It is used between indices within the same Fund level 2. It is used to move non-clinical revenue to departments. An allocation entry uses income allocation accounts and does not directly affect Reserves. Program level 2 must be the same, with some exceptions [see Appendix 1]. Allocation entries do NOT cross campuses. If the amount is not already budgeted, a budget entry must also be prepared. The list of allocation account codes can be found in Appendix 2. The list of Funds can be found in Appendix 3.

Allocation entries will use allocation account codes in the 1600-1666 range [see Appendix 2]. The person creating the Journal Voucher must that the "Departmental Journaler" security role or they cannot complete the entry. Use rule class code BD4 for allocation budget entries and JE2 for the actual funding entry.

Transfer Entries:

A transfer entry is used when an allocation entry is not allowed. It is used to move funding between Banner Programs [i.e., I&G, Public Service, etc.] or between campuses. It allows movement of funding from one Banner Fund Level 2 or Program Level 2 to a different Fund Level 2 or Program Level 2. All transfers must be budgeted; either in the original or revised budget. ***The deadline for all budget entries related to transfers is March 31st.*** After this date, unbudgeted transfers cannot be made.

Transfer entries will use transfer account codes in the 1100 – 12T0 range [see Appendix 2]. The person creating the Journal Voucher must have the "Departmental Transferor" security role or they cannot complete the entry. Rule class code BDT must be used to budget transfers. Call your core budget office before attempting one of these.

Plant Fund Transfers:

When transferring funds to a plant fund on HSC, you must complete the plant fund form found in Appendix 6 or on the HSC Budget Office website [http://hsc.unm.edu/about/budget/budget. shtml] under "HSC Budget Office Forms". This form must be signed as indicated prior to the transfer being approved.

1900 - Reserves:

For unrestricted indices, the remaining amount left [i.e., funds left to spend] or the cash deficit [i.e., funds you spent but did not have] at fiscal year end is rolled forward in the accounting system into the new fiscal year. This is the Reserves

amount for the year. It is akin to the starting balance in your checkbook. This roll forward is a system generated entry done by Finance Systems Management (FSM) in account 1900. Journal entries cannot be done using account code 1900. The Reserves represent actual dollars, not budget. Rule class code JBF is used by FSM to move these actual year end surplus or deficit within all unrestricted indices.

1903 - Change in Reserves Entry:

The most common entry made to Reserves accounts involves a movement of balance from one index to another to cover a deficit in the index or to fund an index. Another common reason for a Reserves entry is to close an index that has a balance but has had no activity in the current year; the only account with a balance is 1900 in this instance.

Another reason for Reserves entries is to correct prior year entries. When an error is found in an unrestricted index after the accounting records have been closed for the fiscal year which only affects unrestricted indices, a change in Reserves entry is the method used to correct the error. These entries use account 1903 on both sides of the entry. The indices involved must be in the same Fund level 2 and Program level 2. If an error is between account codes within the same index, no entry is required.

These entries increase (or reduce) the prior year end remaining balance in the affected indices. They do not affect the expense accounts where the entries originally occurred. These entries must be well documented so the original entry that is being corrected can be identified.

1901 - Budgeted Use of Reserves:

Reserves funding that is expected to be spent during the current fiscal year is budgeted in account code1901. Rule class code BD4 is used to adjust the budget. Negative Reserves, or the reduction of funds to spend in the current year to make up the deficit, must also be addressed in the budget using account code 1901.

8045 – Interdepartmental Support Entries

These entries can sometimes be used when allocation and Reserves entries cannot be used. These entries will avoid the use of a more complicated transfer entry. As with allocation, transfer, and Reserves entries, the same account code [8045 in these entries] must be used for both the debit and credit side of the entry. The entry must net to zero. Additionally:

- Line items affecting any other account codes may not be used in a JV in which account code 8045 is used.
- There is a limit of $5,000 per transaction, and $20,000 per year, per index. This means the document transaction total cannot exceed $10,000, $5,000 for the Debit and $5,000 for the credit.
- Any exceptions to these limits must be approved by Central Accounting before an entry is submitted.
- Salaries cannot be moved using account code 8045.
- No budgets are allowed for this account.
- Account code 8045 cannot be used with restricted indices.
- There must be a detailed description of the type of expense being billed, as is true with allocation, transfer, and Reserves entries.
- Account code 8045 cannot be used for purchasing on Higher Markets.
- Account code 8045 cannot be used to reallocate P-Card transactions.

Related Budget Entries Reminders:

FOR TRANSFER ENTRIES:
- The description field for every sequence of the JV must include the offset index and account code as the first set of characters in the field.
- All entries must be simple and not compound.
- Required document text must be provided.

- IN GENERAL:
- Funding to be moved must be budgeted
- If not included in original budget, prepare needed budget entries at the same time as the actual allocation or transfer entry
- To budget Reserves usage, account code 1901 must be used
- Only that portion of the actual Reserves that you are anticipating spending in the current fiscal year is budgeted in account code 1901
- Use rule class code BD4 for Reserves and allocation budget entries
- Use rule class code BDT for transfer budget entries
- Use report FORH008 to determine the correct budget entry for transfers and allocations
- Remember that expense account 8060 is a report default; use the correct expense account
- Account codes 1900 or 1903 can not be used in budget entries

- Negative Reserves must also be addressed in the budget using 1901 and will reduce the total budgeted revenue and expense

FORH008 HSC Transfers Allocation, a Hyperion report:

This report will assist you in determining the type of entry needed, allocation or transfer. This report is essential because it gives you the description that is required for transfer entries. It will show you what index/account to use for both actual dollars and budget. It will tell you whether the entry should be a transfer or allocation entry, or if the entry is not allowed. It is located at Brio/Finance Reports/F Dept_School_College/F HSC/FORH008 in your Hyperion Directory.

Transfer vs. Allocation: How to Tell

Movement of funds between programs, such as between Educational programs and Research programs, is a transfer. Movements within programs, such as moving Instructional and General funds from the Nursing Instructional and General program at HSC to the Pharmacy Instructional and General program at HSC, is an allocation.

The accounting structure used by UNM will help you determine which sort of transaction you are contemplating, and the FORH008 report will assist you in preparing the entry.

How to Make the Entries:

Reserves Entry:
- These entries move revenue from one index to another.
- These entries are also made to correct prior year errors found after year end has closed.
- Reserves entries are ONLY used when all affected indices are unrestricted.
- Determining if this is the correct entry to make:
    - Are you moving revenue that is a Reserves? If so, actual dollars will be in account 1900. If budgeted, it will be budgeted in account 1901.
    - Are all indices involved in the same Fund level 2 and Program level 2?
- You will move the money with account 1903. The entry will have 1903 for both the debit and credit so the total activity for the account code is zero. Both sides of a Reserves entry will always use account code1903. They will always zero out 1903.
- **Example:**
  Mary Smith found a $14,000 equipment purchase error in one of her unrestricted indices. It was made to the wrong unrestricted index [34xxxx] in the prior year. She wants to correct both indices involved by moving the expense to the correct unrestricted index, 21xxxx. Both indices are in the same Fund level 2 and Program level 2.
- Reserves account:
    - Figure out which index has too much money. In this case, Index 34xxxx has $14,000 too much expense. They are missing $14,000 of money in their Reserves

account. Had the expense been properly accounted for in the prior year, they would have had $14,000 more funding to carry forward. This $14,000 of cash legitimately belongs to index 34xxxx, since they are the ones who actually paid for the equipment in error.

o Calculate what remains in the Reserves account of the index that must give up the funds:

- To calculate what remains in the Reserves account, take the sum of 1900 and 1903. For example, if there is $20,000 in index 21xxxx, account code1900, but account code 1903 has -$8,000, you have $12,000 left in the Reserves account code that you can move [$20,000 - $8,000 = $12,000] Note that the   +/- signs on revenue account codes are the opposite of the +/- signs on expense account codes. This $12,000 balance represents money that can be spent.

Current Balances in 21xxxx:

	Index	Rule Class Code	Account Code	Debit	Credit
o	21xxxx	JE2	1900		20,000
o	21xxxx	JE2	1903	8,000	.
o	Net of the two account codes:				12,000

o You need to move $14,000. This is $2,000 more than you have in the Reserves related account codes.

- First, move the $12,000 that you have in the Reserves account.
  - Debit index 21xxxx, account code 1903, for 12,000 [you have -$8,000 in there to start with]. You will now add -$12,000, for a total of -$20,000 when the Journal Voucher has posted. This equals the $20,000 you have in 1900. This is the most you can move from this account code. Credit the index getting the revenue for $12,000.
  - Move the remaining $2,000 that you need to move with an allocation entry.

	Index	Rule Class Code	Account Code	Debit	Credit
o	21xxxx	JE2	1903	12,000	
o	34xxxx	JE2	1903		12,000
o	Effect of entry on the account codes:				0

Note that the debit and credit for this entry into 1903 results in "zero" dollars being moved into or out of the account. ***This must always be true of a   Reserves, allocation, or 8045 entry.***

Effect of entry on index 21xxxx:

Index	Account Code	Debit	Credit
o 21xxxx	1900		20,000 [existing]
o 21xxxx	1903	8,000	[existing]
o 21xxxx	1903	12,000	[this entry]
o Amount remaining in Reserves account codes:		$ 0	

Effect of entry on index 34xxxx:

Index	Account Code	Debit	Credit
o 34xxxx	1900		
o 34xxxx	1903		12,000
o Amount of funding moved to 34xxxx:			$12,000

Allocation Entry:

- Determine if this is the correct entry to make:
    - o You are moving revenue that is being allocated within the same Fund level 2 and Program Level 2, but to different indices.
    - o You are moving funding that is not in a Reserves account code.
    - o If you are moving clinical revenue to a subsidiary departmental index, see appendix 2 - Clinical Revenue Allocation Account Codes, and the related explanation.
- You will generally use account code 1660 as both the debit and credit for this entry. Look in the account code listing [see appendix 2] at the other account codes. Select the account code that corresponds to the type of funding being allocated.
- Your entry will always cause the total activity for the account code to net to zero.
- Does the index (not account) have the dollar amount you wish to allocate, remaining in unexpended budget dollars?
- In the example above, you will debit 21xxxx account code1660 for $2,000. You will credit the index receiving the funding for $2,000.

Index	Rule Class Code	Account Code	Debit	Credit
o 21xxxx	JE2	1660	2,000	
o 34xxxx	JE2	1660		2,000
o Effect of entry on the account:				0

Total effect of these two entries on both indices:

Index	Rule Class Code	Account Code	Debit	Credit
o 21xxxx	JE2	1903	12,000	
o 21xxxx	JE2	1660	2,000	.

Index	Rule Class Code	Account Code	Debit	Credit
o 34xxxx	JE2	1903		12,000
o 34xxxx	JE2	1660		2,000

There needs to be at least $2,000 in budgeted allocations and unexpended funds in index 21xxxx; otherwise the allocation portion of this entry cannot be made. Note that NO EXPENSE ACCOUNTS were affected, even though this is an expense correction from the prior year.

Transfer Entry:
- Determine if this is the correct entry to make.
  - Are you moving dollars that are being allocated to a different Fund level 2 and/or Program level 2? Then you will do a transfer entry.
  - You will use a transfer account code, between 11xx and 12xx.
- Use the appropriate account code to make the entry. No budget forward or allocation entries can be made that cross Fund level 2 codes, and/or Program level 2 codes.
  Example: Mary Smith's research department VP has agreed to support a clinical outreach project with $5,000 of funding. The VP funding will come from Index 406009, Fund 3U0023, Program P161. The clinical outreach project is implemented by the Department of Family and Community Medicine Index 160010, Fund 3U0029, Program P171. This support was not in the budget originally submitted.
- Run report FORH008 for the two indices. Follow the report guidelines to make the entry. Use exactly the descriptive text printed on the report.
- The entry:

Actual:

Index	Rule Class Code	Account Code	Debit	Credit	JV Short Description
406009	JET	11E0	5,000		160025-11C0
160025	JET	11C0		5,000.	406009-11E0

Budget:

Index	Rule Class Code	Account Code	(-)Bud Decrease	(+) Bud Increase	JV Short Description
406009	BDT	11E0	-5,000		160025-11C0
406009	BDT	8060*	-5,000		160025-8060*
160025	BDT	11C0		5,000	406009-11E0
160025	BDT	8060*		5,000.	406009-8060*

* note that 8060 is a default account code. Use the appropriate account code here.

8045 Interdepartmental Support Entry:

- The limit for 8045 entries is $20,000/year per index. No single entry can exceed $5,000.
- Sometimes funds need to be moved, but they cannot be made with a Reserves or Allocation entry. They are small enough to be within the 8045 guidelines. When this happens, you can sometimes do an 8045-Interdepartmental Support entry, instead of a transfer.
- This will sometimes occur when you are correcting prior year transactions.
- **Example:** Roger Jones has an Index 49xxx3, Fund 3U0023; Program P161 that needs to be closed. It has an existing loss balance of $87.52. It cannot be closed until the index balance is zero. The department wishes to close the index by funding the deficit with unrestricted department chair funds in Index 49xxx7, Fund 3U0303, Program P171. The department chair index is in a different level 2 Program and Fund than the index that needs to be closed.

- Roger submits the following entry:

Index	Account	Debit	Credit
o 49xxx7	8045	87.52	
o 49xxx3	8045		87.52.

This brings the 49xxx3 balance to zero, and the index can be closed.

Budget Entries:

- Budget entries must be in whole dollars. No cents.
- The index "giving" the funds [this debit entry is put into the Journal entry with a negative sign; the budget is going down for this account] must have enough money to cover the entry. [i.e., if the current budget is $9,000, and actual expenses are $500 and there is a $1,500 encumbrance, there is only $7,000 left ($9,000-$500-$1,500=$7,000) and only $7,000 may be moved].
- REMEMBER: If you move funding out of (or into) an index, you must also move the same amount of expense out of (or into) the index. The budget must stay in balance.
- In the case of Reserves amounts, use account code 1901 and rule class BD4 to move funding from one index to another. If you wish to spend unbudgeted Reserves money that is sitting in 1900, you must budget the use of funding in account code1901. Refer to your Hyperion report for how much use of Reserves is currently budgeted.

- In the case of Allocation amounts which use 16xx account codes, use the SAME account code with a BD4 rule class code to move enough budget to cover the entry. You wish to move $3,000 of prior year actual expenses into the index as an allocation entry. You still anticipate the originally budgeted $2,000 in expense will occur later in the year.

  You MUST move $1,000 of budget money to cover the $3,000 in expenses you are moving. The $1,000 added to the existing $2,000 will equal the $3,000 you are moving in. You SHOULD move $3,000 of budget money to cover the entire $3,000 of expense, and allow the current $2,000 budget amount to remain. This will cover the $2,000 of expenses expected later in the year.
- In the case of Transfer amounts that use account codes 11xx to 12xx, use the appropriate account code with a BDT rule class code to move enough budget to cover the entry. Use the FORH008 report to determine how to put in your budget entry.
- ***The deadline for all budget entries related to transfers is March 31st***

Example 1:
A Department has an actual Reserves in a Public Service index of $25,000. They intend to spend $15,000 of the balance in the current fiscal year.

The budget entry, using the BD4 Rule Class Code, would be completed as follows:

Index	*Account Code*	*Increase*	*Decrease*
3-XXXXX	1901	+15,000	Revenue increase
3-XXXXX	3100	+ 5,000	
3-XXXXX	3820	+ 2,000	Expenses also increase $15,000
3-XXXXX	8060	+ 8,000	

Example 2:
A Department has a negative actual Reserves in a Public Service index of -$15,000. They plan on making up $5,000 of that deficit during the current fiscal year.

The budget entry, using the BD4 Rule Class Code, would be completed as follows:

Index	*Account Code*	*Increase*	*Decrease*
3-XXXXX	1901	Revenue decrease	- 5,000
3-XXXXX	3100		- 4,000
3-XXXXX	3820	Expense decrease of $5,000	- 1,000

Common Journal Voucher Mistakes to Avoid:

- Do not use "allocate" in the text of a transfer journal entry.
- Do not use "transfer" in the text of an allocation journal entry.
- Creating a Reserves or allocation entry that crosses level 2 funds or level 2 programs.
- Submitting an allocation of Reserves journal entry that uses different account codes used in the same entry.
- Using allocation account codes that do not reflect the type of funding that is being allocated
- Trying to move a larger balance than what is available.
- Trying to move unrestricted prior year correcting entries in their original account code. These must be moved in the Reserve account code [1903] as a debit and credit to the indices involved.
- Debits do not equal credits.
- Submitting allocation, Reserves or transfer entries in lieu of moving current year expense to the appropriate index.
- In budget entries, revenue does not equal expenditures.
- In budget entries, 16xx does not net to zero.
- In budget entries, the index and account code funds are being moved "from" does not have sufficient funds. A negative balance CANNOT result.

Flowchart - Transfer or Allocation?

Start here

Do you know the Fund and Program Codes for both indices?

No → Run F Index Lookup Hyperion report. Note the Fund and Program for each index.

Yes

Are both fund codes in the same level 2 fund?

Yes → Is the program level 2 code the same for both indices?

No → **TRANSFER**

Yes → **ALLOCATION**

No → Are the level 2 program codes within instruction & General?

No → **TRANSFER**
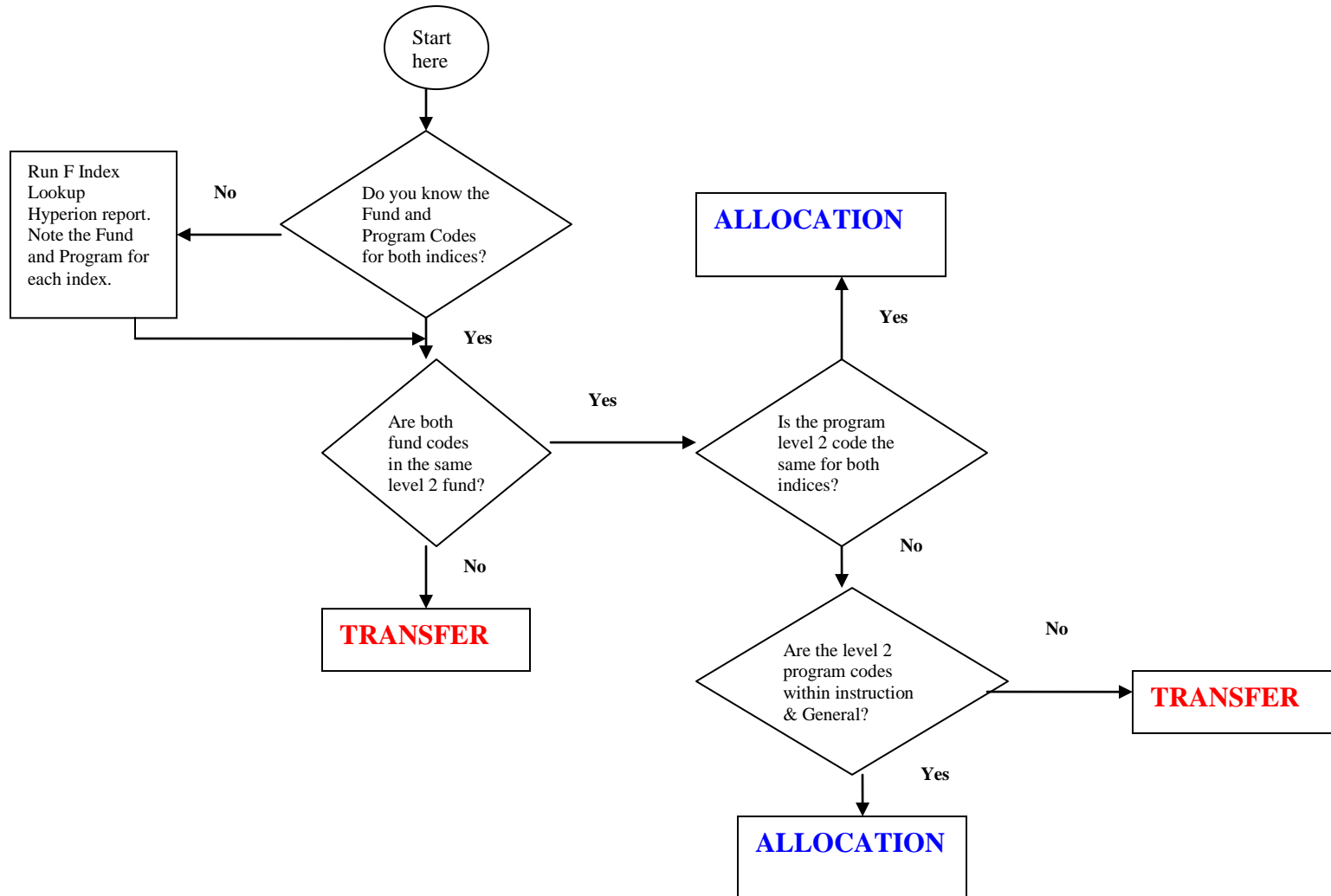
Yes → **ALLOCATION**

Appendix 1- Allocation Entry Exceptions

Fund level	Program Level	Exceptions	
2	2	Instructional & General Programs	P09 through P14 allowable; however, cannot cross campuses.

Appendix 2- Account Codes

Reserves Account Codes

Account Code	Title	Description
1900	Reserves	**For System use only.** Residual earned amount carried forward from previous fiscal year. For Actuals only, not for Budget.
1901	Budgeted use of Reserves	**Budgeted use of Reserves.** The amount of the carry forward surplus or deficit that is planned to be spent or recovered in the current year.
1903	Change in Reserves	**Used to move Reserves amount** residing in account code 1900 (Reserves) in one index to another index. The indices involved must be in the same Fund Level 2 or Program Level 2. *Account code 1903 must be used for the debit and credit in any such entry*. Contact your accounting office if you have questions.

Allocation Account Codes

Account Code	Title	Description
1600	Allocations Earned Revenue Gen	To allocate revenues that are credited to a School or College index but are "earned" by departments (Example: Course Fee Revenue) OR to allocate from department primary indices to secondary "faculty" indices.
1601	F&A Allocations	To allocate F&A revenues from a School or College to departments; Account code must equal zero.
1610	Allocations SOM Gen	To allocate Dean's Funding revenues to departments.
1620	Allocations Subsidy Gen	**Definition under review**
1640	Allocations Pooled Allocations Gen	Allocation of I&G only. Restricted to Budget office use.
1650	Allocations UNM Bond Proceeds Gen	Used to distribute UNM Bond Proceeds in Plant Funds from the Construction Project Index to the appropriate individual Construction Project.
1660	Allocations Other Gen	Allocations for general purposes not itemized above.
1661	Overhead-Internal Allocation	**Definition under review**
1665	Regent's Reallocation	Allocation of the 1.1% Regents' Tax (mandated by the Regents for Main Campus Unrestricted I&G, Public Service, and Research), decreasing I&G budget and actual allocations for FY 2006.
1666	Interdepartmental Allocations	Allocations within a department

Transfer Account Codes

Account Code	Title	Description
1100	Trsfr To I G Gen	The debit, source of funds, or "transfer to" side of an entry for a movement of revenue to an Instruction and General Program Code Index from: a non Instruction and General Program Code index; an Instruction and General index from another Campus; or a Restricted Instruction and General index. For tracking purposes, the offset index and account code must be included in the journal entry description and journal entries should be simple not compound.
1120	Trsfr From I G Gen	The credit, increase of funds, or "transfer from" side of an entry for movement of revenue from an Instruction and General Program Code index to: a non Instruction and General Program Code index; an Instruction and General Index from another campus; or a Restricted Instruction and General index. For tracking purposes, the offset index and account code should be included in the journal entry description using the first 10 spaces of the description field and journal entries should be simple not compound.
1140	Trsfr Contract Services Gen	DEFINITION UNDER REVIEW
1160	Trsfr To Student Social Cultura Gen	DEFINITION UNDER REVIEW
1180	Trsfr From Student Social Cultu Gen	DEFINITION UNDER REVIEW
11A0	Trsfr To Research Gen	The debit, source of funds, or "transfer to" side of an entry for a movement of revenue between Research level one and or level two funds or between level two Program Codes. For tracking purposes, the offset index and account code should be included in the journal entry description using the first 10 spaces of the Description field and journal entries should be simple not compound.
11C0	Trsfr From Research Gen	The credit, increase of funds, or "transfer from" side of an entry for a movement of revenue between Research level one and or level two funds or between level two Program Codes. For tracking purposes, the offset index and account code should be included in the journal entry description using the first 10 spaces of the Description field and journal entries should be simple not compound.
11E0	Trsfr To Public Service Gen	DEFINITION UNDER REVIEW
11F0	Trsfr From Public Service Gen	DEFINITION UNDER REVIEW
11H0	Trsfr To Internal Service Gen	DEFINITION UNDER REVIEW

11J0	Trsfr From Internal Service Gen	DEFINITION UNDER REVIEW
11L0	Trsfr To Student Aid Gen	DEFINITION UNDER REVIEW
11N0	Trsfr From Student Aid Gen	DEFINITION UNDER REVIEW
11P0	Trsfr To Auxiliaries Gen	DEFINITION UNDER REVIEW
11R0	Trsfr From Auxiliaries Gen	DEFINITION UNDER REVIEW
11T0	Trsfr To Athletics Gen	DEFINITION UNDER REVIEW
11V0	Trsfr From Athletics Gen	DEFINITION UNDER REVIEW
1200	Trsfr To Independent Operations Gen	DEFINITION UNDER REVIEW
1220	Trsfr From Independent Operations Gen	The credit, increase of funds, or "transfer from" side of an entry for a movement of revenue between Independent Operations level one and or level two funds or between level two Program Codes. For tracking purposes, the offset index and account code should be included in the journal entry description using the first 10 spaces of the Description field and journal entries should be simple not compound.
1240	Trsfr To Plant Fund Minor Gen	DEFINITION UNDER REVIEW
1260	Trsfr From Plant Fund Minor Gen	DEFINITION UNDER REVIEW
1280	Trsfr To Plant Fund Major Gen	The debit, source of funds, or "transfer to" side of an entry for a movement of revenue between Plant Fund Major Gen level one and or level two funds or between level two Program Codes. For tracking purposes, the offset index and account code should be included in the journal entry description using the first 10 spaces of the Description field and journal entries should be simple not compound.
12A0	Trsfr From Plant Fund Major Gen	The credit, increase of funds, or "transfer from" side of an entry for a movement of revenue between Plant Fund Major Gen level one and or level two funds or between level two Program Codes. For tracking purposes, the offset index and account code should be included in the journal entry description using the first 10 spaces of the Description field and journal entries should be simple not compound.
12C0	Trsfr To Renewal Replacement Gen	DEFINITION UNDER REVIEW
12E0	Trsfr From Renewal Replacement Gen	DEFINITION UNDER REVIEW
12F0	Trsfr To Debt Service Gen	DEFINITION UNDER REVIEW
12H0	Trsfr From Debt Service Gen	DEFINITION UNDER REVIEW
12N0	Unitized Trsfr To Endowments Gen	DEFINITION UNDER REVIEW

12N1	Not Unitized Trsfr To Endowments Gen	DEFINITION UNDER REVIEW
12P0	Unitized Trsfr From Endowments Gen	The credit, increase of funds, or "transfer from" side of an entry for a movement of revenue between Endowment level one and or level two funds or between level two Program Codes. For tracking purposes, the offset index and account code should be included in the journal entry description using the first 10 spaces of the Description field and journal entries should be simple not compound.
12P1	Not Unitized Trsfr From Endowments Gen	DEFINITION UNDER REVIEW
12R0	Trsfr To Agency Funds Gen	The debit, source of funds, or "transfer to" side of an entry for a movement of revenue between Agency level one and or level two funds or between level two Program Codes. For tracking purposes, the offset index and account code should be included in the journal entry description using the first 10 spaces of the Description field and journal entries should be simple not compound.
12T0	Trsfr From Agency Funds Gen	The credit, increase of funds, or "transfer from" side of an entry for a movement of revenue between Agency level one and or level two funds or between level two Program Codes. For tracking purposes, the offset index and account code should be included in the journal entry description using the first 10 spaces of the Description field and journal entries should be simple not compound.

Clinical Revenue Allocation Account Codes

Revenue Code	Distribution Code	Definition and Usage
0380		"FOM" revenue from UNM Medical Group to the School of Medicine (SOM) Clinical Departments
	0381	Distribution of FOM revenue from department primary indices to secondary indices. Account code must equal zero
0320		"Special Arrangements" revenue from UNM Medical Group to the School of Medicine (SOM) Clinical Departments
	0321	Distribution of "Special Arrangements" revenue from department primary indices to secondary indices. Account code must equal zero.
0330		Revenue generated through Locum Tenens services (temporary primary care physicians) activities
	0331	Distribution of Locum Tenens revenue from the Locum Tenens office to various SOM Clinical Departments. Account code must equal zero.
0340		Revenue from University Hospital to the SOM
	0341	Distribution of University Hospital revenue from department primary indices to secondary indices. Account code must equal zero.
0350		CRTC patient revenue posted from the global billings
	0351	Distribution of CRTC patient revenue to various SOM Clinical Departments. Account code must equal zero.
0370		Revenue generated by Specialty Extension Services (temporary physician specialists) activities
	0371	Distribution of Specialty Extension Services revenue from the Specialty Extension Services office to various SOM Clinical Departments. Account code must equal zero.

The allocation of clinical revenue from a department to a secondary index (faculty specific index) is done from the distribution account code that corresponds to where the revenue was initially recorded.

As with all allocation entries, the entry must net to zero. The amount debited out of the primary account must equal the amount credited to the secondary account/indices. For example, index 7xxxx0 received FOM distributions in the amount of $10,000 in April. The departmental revenue distribution for specific faculty indicates that 7xxxx1 should receive $4,000 and 7xxxx2 is entitled to $3,000. The department retains $3,000 for administrative operations.

Account Code	Index	Debit(+)	Credit(-)	
0381	7xxxx0	$7,000		
0381	7xxxx1		$4,000	
0381	7xxxx2		3,000	
Totals:		(+)$7,000	(-)$7,000	= $0

Appendix 3- HSC Unrestricted Fund Structure

UPDATED 9/6/07

HSC Unrestricted Fund Structure

Level 1	*Level 2*		*Level 3*	
3U1	HU Instruction and General			
	3U1G	HU General I and G		
			3U0044	HU I and G
3U2	HU Research			
	3U2G	HU General Research		
			3U0023	HU Research General
			3U0047	HU F&A
			3U0053	Genomics Software
			3U0081	HU Endowed Spending Research
			3U0298	UNM Tumor Registry (SEER) Billing
			3U0299	HU Research Residuals
			3U0312	HU CRTC State Appropriations
3U3	HU Education			
	3U3G	HU General Education		
			3U0002	HU Non Endowed Spending Education
			3U0003	HU Endowed Spending Education
			3U0005	HU Housestaff Operations
			3U0050	HU CME Conferences
			3U0080	HU SOM Student Fees
			3U0084	HU EMS Academy Billing
			3U0089	HU Housestaff Billings
			3U0123	HU Housestaff UNMH AR
			3U0300	HU Education General
3U4	HU Clinical Service			
	3U41	HU UPA		
			3U0032	HU UPA Fom
			3U0033	HU UPA Special Arrangements
	3U42	HU UNMH		
			3U0006	HU Childrens Psychiatric Hospital
			3U0007	HU Carrie Tingley Hospital
			3U0011	HU UNMH AR & AP General
			3U0034	HU UNMH-SOM General
	3U56	HU General Clinical Service		
			3U0001	HU Non Endowed Spending Research
			3U0004	HU Medical Investigator Billing
			3U0029	HU Clinical Residuals
			3U0030	HU Locum Tenens Billing

		3U0031	HU Specialty Ext Services
		3U0038	HU Neonatology Transport Billing
		3U0048	HU Peds Onc Patient Billing
		3U0051	HU VA Contracts
		3U0054	HU Clinical Service Contracts
		3U0064	HU CRTC Patient Billing
		3U0301	HU Non Endowed Spending Clinical Service
		3U0302	HU Endowed Spending Clinical Service
		3U0303	HU Clinical Service General

3U5 HU Other

3U53 HU HSC Monitoring Funds

		1U0277	IU-System Clearing HSC AR
		3U0008	HU HSC Monitoring
		3U0037	HU Cost Reimbursement Billing
		3U0046	HU Payroll Suspense
		3U0056	HU Payroll Accrual Monitoring
		3U0108	HU Allowance C&G A R
		3U0280	HU HSC Accrued Annual Leave
		3U0282	HU HSC Insurance Reserve
		3U0292	HU HSC Travel Advances
		3U0294	HU HSC Facility Planning

3U54 HU Internal Services

		3U0014	HU Program Evaluation
		3U0015	HU Experimental Biotech
		3U0020	HU Animal Resource Facility
		3U0035	HU Internal Services Contingency
		3U0036	HU PPD Maintenance & Planning
		3U0049	HU HRRC Industry Revenue
		3U0055	HU DNA Services
		3U0057	HU EBL Services
		3U0058	HU BRAIN Center
		3U0059	HU Ctr for Development & Disability
		3U0103	HU Mass Spectrometry
		3U0105	HU Niehs FC 4
		3U0306	HU Biomedical Communications
		3U0313	HU Radiology Services

3U55 HU Petty Cash and Deposit Funds

		3U0109	HU Pediatrics Development
		3U0110	HU EMS Academy
		3U0111	HU Dental Programs
		3U0112	HU Pediatrics Hematology
		3U0113	HU College of Nursing
		3U0114	HU Pharmacy
		3U0115	HU Petty Cash Fund
		3U0118	HU Medical Center Library
		3U0121	HU Duplication Cash
		3U0283	HU Mental Health Center
		3U0295	HU Teacher & Ed Development Workshop

		3U0296	HU NBICO Family Emergency Fund
3U57	HU Internal Services - Shared Facilities		
		3U0016	HU Flow Cytometry
		3U0017	HU Kugr Genomics
		3U0022	HU Florescent Microscopy
		3U0040	HU Electron Microscopy
		3U0082	HU Proteomics
		3U0307	HU Bioinformatics
		3U0308	HU Biostatistics
		3U0309	HU Medical Informatics
		3U0310	HU Tissue Banking
		3U0311	HU Experimental Therapeutics
3U5G	HU General Other		
		3U0106	HU Student Aid

Main Campus Unrestricted Fund Structure

UPDATED 07/1/08

Level 1		Level 2	Level 3	
2U1	MU Instruction & General			
		2U1G	MU General I & G	
			2U0224	MU I & G
2U2	MU Research			
		2U2G	MU General Research	
			2U0005	MU Department Research
			2U0006	MU Idc
			2U0237	MU IDC Recovery for Special Program
2U3	MU Public Service			
		2U3G	MU General Public Service	
			2U0007	MU Non Endowed Spending
			2U0016	MU Vp Academic Affairs
			2U0203	MU Public Service
			2U0204	MU KUNM FM
			2U0205	MU Inst & Conf Continuing Ed
			2U0206	MU Summer Professional Development
			2U0207	MU Summery Story of NM
			2U0208	MY Summer Personal Enrichment
			2U0209	MU Summer Extension
			2U0210	MU Summer Independent Study
			2U0211	MU Summer Conference Center
			2U0212	MU Summer Computers
			2U0213	MU Deferred Tuition-San
			2U0214	MU Dental Continuing Ed
			2U0215	MU Ethnobiology Conference
			2U0216	MU Philosophy Internation
			2U0217	MU Hardwood Foundation
			2U0218	MU UNM Press
			2U0219	MU Accounts Receivable Lobo
			2U0220	MU American Studies
			2U0221	MU Maxwell Museum Publication
			2U0222	MU Architecture Crd
			2U0223	MU Knme Tv Public Service
			2U0238	Deferred Comp Clearing
			2U0247	112380-Accessibility Services
			2U0252	MU Self-Insurance Reserve

	Level 2	**Level 3**	
2U5	MU Other Institutional Activities		
	MU		
	2U51	Auxiliaries	
		2U0077	MU Bookstore AR
		2U0078	MU Bookstore
		2U0079	MU Golf Courses
		2U0080	MU La Posada Dining
		2U0081	MU Citation Allow Ps
		2U0082	MU Housing Business Services
		2U0083	MU Popejoy Hall Pemg
		2U0084	MU Yound Ranch Property
		2U0085	MU Parking and Transportation Svcs
		2U0086	MU Taos & Lawrence Ranch
		2U0087	MU Concessions
		2U0088	MU Copy Media Services
		2U0089	MU Facilities Rental
		2U0090	MU Student Family Housing
		2U0091	MU Art and Art History Paper Closet
		2U0092	MU UNM Tennis Club
		2U0093	MU Tennis Club UBIT
		2U0094	MU Maxwell Museum
		2U0095	MU Maxwell Zuni
		2U0096	MU Maxwell Gift Shop
		2U0097	MU Art & Maxwell Store
		2U0098	MU Art Museum Shop
		2U0099	MU Art Museum Shop Prod
		2U0100	MU Accounts Receivable Copy Service
		2U0101	MU Library Copy Center
		2U0102	MU Lodestar Gift Shop
		2U0103	MU Food Services
		2U0104	MU Prepaid Expenses N
		2U0105	MU Student Fees Designation
		2U0106	MU Lodestar Operation
		2U0107	MU UNM Ticketing Services
		2U0108	MU Maxwell San Felipe
		2U0109	MU Student Health
		2U0110	MU NM Union UBIT
		2U0111	MU NM Union
		2U0112	MU Nsf Conf Ms
		2U0234	MU Lobo Cash
		2U0248	MU Auxiliaries Contingency
		2U0258	Harwood Gift Shop
	2U52	MU General Athletics	
		2U0025	MU Athletics
	2U53	MU Student Social and Cultural	
		2U0001	MU Other Student Social Cultural
		2U0002	MU Book Co-op
		2U0003	MU Other Student Social Cultrural
		2U0004	MU Debate Team

Level 2	Level 3	
2U54	Internal Services	
	2U0113	MU Microprobe Sem Lab
	2U0114	MU ECRF OTV Cost Center
	2U0115	MU Mathematics & Statistics
	2U0116	MU Mathematics & Statistics Kyner
	2U0117	MU Stat Consulting Clinic
	2U0118	MU Physics Shops
	2U0119	MU Media Tech Service
	2U0120	MU SIMS Laboratory
	2U0121	MU Ce Shop Account
	2U0122	MU Ce Hydraulics Lab Fee
	2U0123	MU NMERI Auto
	2U0124	MU MTTC Cleanroom Operation
	2U0125	MU NMERI Recharge
	2U0126	MU NMERI Computer Cost
	2U0127	MU TEM Laboratory
	2U0128	MU Electrical Wood Metal Shop
	2U0129	MU Mechanical Engineering Shop
	2U0130	MU Academy for T&C
	2U0131	MU Contingency Internal Services
	2U0132	MU Employee Occupational Health Svc
	2U0133	MU Continuing Ed Workforce Labs
	2U0134	MU Cars
	2U0135	MU International Scholarships
	2U0136	MU Chemistry Research Lab Supplies
	2U0137	MU Chemistry & Nuclear Lab
	2U0138	MU X Ray Structure
	2U0139	MU Paleomagnetism Lab
	2U0140	MU Analytical Chemistry Lab
	2U0141	MU X Ray Diffraction Lab
	2U0142	MU Unix Computer Facility
	2U0143	MU Stable Isotope Lab
	2U0144	MU Icp Ms Lab
	2U0145	MU Quaternary Lab
	2U0146	MU Radiogenic Iso Lab
	2U0147	MU NMR Facility
	2U0148	MU HR Benefits Cobra
	2U0149	MU X Ray Photoel Spectr
	2U0150	MU Xrd Lab
	2U0151	MU SAXS
	2U0152	MU Pcl
	2U0153	MU MCSC Materials Characterization
	2U0154	MU Cirt
	2U0155	MU Cirt
	2U0156	MU Supercomputing
	2U0157	MU Hardware Maintenance
	2U0158	MU Incubator Lab Maintenance
	2U0159	MU Information Tech
	2U0160	MU Ctr Micro-Engineering Ceramics
	2U0161	MU Rodey Theatre Rental

Level 2	Level 3	
	2U0162	MU MRC Computer Charges
	2U0163	MU Temporary Employee
	2U0164	MU Excess Sick Leave
	2U0165	MU Retiree Health Benefits
	2U0166	MU Dependent Tuition Program
	2U0167	MU Employee Tuition Remission
	2U0169	MU Bookstore Wholesale
	2U0170	MU Telecommunications
	2U0171	MU Taxation UBIT GGRT
	2U0172	MU Safety Health & Environment
	2U0173	MU Internal Med EHPP
	2U0174	MU Chtm Crystal Growth
	2U0175	MU Materials Management
	2U0176	MU Payroll Tax Subsidy
	2U0177	MU Chtm Clean Room
	2U0178	MU UNM Copy Center
	2U0179	MU Casaa Project Evaluation
	2U0180	MU Cng Fueling Center
	2U0181	MU Materials Management
	2U0182	MU Printing Plant
	2U0183	MU Sub Campus Images
	2U0184	MU Quick Copy Centers
	2U0185	MU Materials Management
	2U0186	MU Premiums Risk Management
	2U0187	MU Radioactive Waste Disposal
	2U0188	MU Hazardous Chemical Waste
	2U0189	MU Ticket Discounts
	2U0190	MU Pes Midas
	2U0191	MU Casaa Data Services
	2U0192	MU Casaa Internal Services
	2U0193	MU Ppd Engineering Services
	2U0194	MU Auto Rental Fleet
	2U0195	MU Ppd Alarms
	2U0196	MU Cogeneration Plant
	2U0197	MU Ford Utilities
	2U0198	MU Ppd Automotive
	2U0199	MU Ppd Custodial Services
	2U0200	MU Ppd Engineering Services
	2U0201	MU Maui Project
	2U0202	MU Ppd-Remodeling
	2U0229	MU High Pressure Exp
	2U0230	MU IFL INTERFEROMETRIC LITHOGRAPHY
	2U0231	MU MBE-MOLECULAR BEAM EPIT0XY
	2U0232	MU Special Program Services
	2U0233	MU Banner Tax
	2U0236	MU Catastrophic Leave
	2U0239	MU LIDAR Lab
	2U0240	MU PPD Maintenance and Planning
	2U0241	MU PPD Environmental Services
	2U0242	MU PPD Work Control

Level 2	Level 3	
	2U0243	MU Employee and Org Development
	2U0244	MU Univ Library Internal Svcs
	2U0245	MU Continuing Education
	2U0246	MU Confocal Laser Scanning Lab
	2U0249	ITS Computing Services
	2U0250	ITS Communications Network Services
	2U0253	Capital Projects Ofc
	2U0254	COE Publication Center
	2U0255	MU-Benefits
	2U0256	CHTM- Technical Support
	2U0258	A&S Biology Service Centers
	2U0260	EDAC Internal Services
	2U0262	MU NMIRA Laboratories
2U5G	MU General Student Aid	
	2U0008	MU Endowed Spending
	2U0226	MU Student Aid
	2U0261	Tribal Student Aid
2U55	MU Other	
	2U0009	MU Masters Of Management
	2U0010	MU Santa Fe Graduate Center
	2U0011	MU Accepted Applicants
	2U0012	MU Books & Serials
	2U0013	MU Books From Mexico
	2U0014	MU Library Prepaid
	2U0015	MU Books Argentina
	2U0017	MU Ims
	2U0018	MU Photo Service Ms
	2U0019	MU Special Programs Int
	2U0020	MU Arts & Sciences
	2U0021	MU Anthropology
	2U0022	MU Chemistry Breakage C
	2U0023	MU Economics Rac
	2U0024	MU English Key Deposits
	2U0025	MU London Semester
	2U0026	MU Astrophysis
	2U0027	MU Psychology
	2U0028	MU Psychology Gluck
	2U0029	MU Psychology Dougher
	2U0030	MU Psycholog
	2U0031	MU Communications & Journalism
	2U0032	MU German Summer School
	2U0033	MU Speech & Hearing Science
	2U0034	MU Linguistics Petty Cash
	2U0035	MU Institute for Public Policy
	2U0036	MU Computer Usage
	2U0037	MU Womens Studies
	2U0038	MU Institute Criminal Justice
	2U0039	MU Media Tech Svc Cashd
	2U0040	MU Architecture & Planning
	2U0041	MU Hppelp Therapy Pool

Level 2	Level 3	
	2U0042	MU Family Development Program
	2U0043	MU Petty Cash-Soe Copy Center
	2U0044	MU Chemical & Nuclear Engineering
	2U0045	MU Ce Key Accounts
	2U0046	MU Eece Key Deposits
	2U0047	MU Mechanical Engineering
	2U0048	MU Mfg Engineering Petty Cash
	2U0049	MU NMERI
	2U0050	MU Minority Engineering Petty Cash
	2U0051	MU Cs Key Deposits
	2U0052	MU Space Nuclear Power Systems
	2U0053	MU Cfa Key Deposits
	2U0054	MU Tamarind Institute
	2U0055	MU Clinical Operations-Law
	2U0056	MU Zimmerman Fiscal Service
	2U0057	MU General Library Key Deposits
	2U0058	MU General Library Key Deposits
	2U0059	MU Recreational Services
	2U0060	MU Outreach Services
	2U0061	MU Student Fees
	2U0062	MU Police Petty Cash
	2U0063	MU Admission Petty Cash
	2U0064	MU UNM Child Care Center
	2U0065	MU Student Publications
	2U0066	MU Physical Plant
	2U0067	MU Maui High Perform Computing Ctr
	2U0068	MU Casaa
	2U0069	MU Casaa Crb Petty Cash
	2U0227	MU Political Science Pc
	2U0228	MU Midweek Movie Pc
	2U0235	MU Books From Brazil
	2U0251	MU Law Library
	2U0259	MU New Media & Ext Learn NMLN
	2U0263	MU IPL-JEC Fees

Appendix 4- FOAPAL Elements

FOAPAL Elements - Quick Reference Guide

FUND	Begins With
Institutional Funds	**1**
Main Campus	2
Main Endowments	2E
Main Plant Funds	2P
Main Restricted	2R
Main Unrestricted	2U
HSC Campus	3
HSC Endowments	3E
HSC Plant Funds	3P
HSC Restricted	3R
HSC Unrestricted	3U
Gallup Campus	4
Gallup Endowments	4E
Gallup Plant Funds	4P
Gallup Restricted Funds	4R
Gallup Unrestricted	4U
Los Alamos Campus	5
Los Alamos Endowments	5E
Los Alamos Plant Funds	5P
Los Alamos Restricted Funds	5R
Los Alamos Unrestricted	5U
Valencia Campus	6
Valencia Endowments	6E
Valencia Plant Funds	6P
Valencia Restricted Funds	6R
Valencia Unrestricted	6U
Taos Campus	7
Taos Endowments	7E
Taos Plant Funds	7P
Taos Restricted Funds	7R
Taos Unrestricted	7U
UNM Hospital	**8U**

PROGRAM DESCRIPTION	Program Level 2
Instruction and General	
Instructional and General Revenue	P09
Instruction Unrestricted Ex 10	P10
Sponsored Instr Restr Ex 10	P10R
Academic Support Unrestr Ex 11	P11
Sponsored Acad Support Restr Ex 11	P11R
Student Services Ex 12	P12
Sponsored Student Srvc Restr Ex 12	P12R
Institutional Support Ex 13	P13
Sponsored Inst Support Restr Ex 13	P13R
Operations and Maintenance Ex 14	P14
Student Social and Cultural Ex 15	P15
Research Unrestr Ex 16	P16
Sponsored Research Restr Ex 16	P16R
Non Sponsored Pub Svc Unrestr Ex 17	P17
Sponsor Public Service Restr Ex 17	P17R
Internal Services Ex 18	P18
Student Aid Unrestr Ex 19	P19
Sponsored Student Aid Restr Ex 19	P19R
Auxiliaries Ex 20	P20
Athletics Ex 21	P21
Independent Operations Ex 22	P22
Other Institutional Programs	P50
Property Plant and Equipment	P501
Agencies	P502
Student Loan Programs	P503
Endowment Programs	P504

ACCOUNT CODES	
OPERATING REVENUE	**Begins With**
Tuition Revenue	01
Student Fees	02
Mandatory Student Fees	**02Z1**
Patient Services	03
Grants & Contracts	04
Sales & Services	05
INTERNAL SALES	
(USED ONLY IN P18 INTERNAL SERVICES)	
Appropriations	*07(number)*
Sales & Services	07Z
Other Operating Revenue	08
NON-OPERATING REVENUE	
Bond Revenue	09
Gifts, Investment Income &	
Other	10
Transfers	11 or 12
Allocations	
Earned Revenue	1600
F&A Allocation	1601
(USED ONLY IN P16 Research)	
Allocations SOM Gen	1610
Pooled Allocation	1640
(Only used by depts. For original budget)	
UNM Bond Proceeds	1650
General Allocations	1660
Overhead Internal	1661
(USED ONLY IN P16 Research)	
Regent's Reallocation	1665
Reserve	
Reserves	1900
(NOT USED by Depts EVER)	
Budgeted use of Reserves	1901
(BUDGET PURPOSES ONLY)	
Change in Reserves	1903
(MOVING RESERVES ONLY)	
EXPENSES	
Salaries	20
Payroll Benefits	21
Other Expenses	31 thru 99
Interdept Support	8045
Budget Contingency	80E0

Appendix 5- FORH008A - Transfer

FORH008A

Transaction Type:
Transfer

Index Funds Are Coming From	Index Funds Are Going To
Index-Title: 851039: Cardio FOM-Osborn	85103D: OCA HEP-C ECHO Project-Arora
FOPA: 3U0032-851C06-P222-GNACTV	3U0303-851B10-P168-851I08
Fund Type Level 2: 03: CU HSC	03: CU HSC
Fund Level 2: 3U41: HU UPA	3U56: HU General Clinical Service
Org Level 2: AF: VP Health Sciences Center	AF: VP Health Sciences Center
Program Level 2: P17: Non Sponsored Pub Svc Unrestr Ex 17	P16: Research Unrestr Ex 16

Budget Entry

Rule Class Code: BDT

Index-Title: 851039: Cardio FOM-Osborn

Account Code:
- 11A0: Trsfr To Research Gen
* - 8060: Other Operating Costs Gen

Journal Entry

Rule Class Code: JET

Index-Title: 851039: Cardio FOM-Osborn

Account Code: Debit 11A0: Trsfr To Research Gen

Description: 85103D 11F0 (Short Description)

Budget Entry

Rule Class Code: BDT

Index-Title: 85103D: OCA HEP-C ECHO Project-Arora

Account Code:
+ 11F0: Trsfr From Public Service Gen
* + 8060: Other Operating Costs Gen

Journal Entry

Rule Class Code: JET

Index-Title: 85103D: OCA HEP-C ECHO Project-Arora

Account Code: Credit 11F0: Trsfr From Public Service Gen

Description: 851039 11A0 (Short Description)

* Note that 8060 is a default expense account code. You cannot remove budgeted funds from any account code that does not have a budget balance. Replace 8060 with the expense account code that has the budgeted funds you are moving. Replace 8060 on the other side of the entry with the account code(s) where you intend the funds to be spent.

FORH008A - Allocation

FORH008A
<div align="center">

Transaction Type:
Allocation

</div>
Run Date/Time: 06/01/08 11:14 AM

Index Funds Are Coming From	**Index Funds Are Going To**
Index-Title:	258000: 213220-HSC GENERAL AC-General Activ	975001: HSC Fin'l Svc-Sponsored Prog Acctg

	Index Funds Are Coming From	**Index Funds Are Going To**
FOPA:	3U0044-258B-P131-GNACTV	3U0044-975A-P131-975A02
Fund Type Level 2:	03: CU HSC	03: CU HSC
Fund Level 2:	3U1G: HU General I and G	3U1G: HU General I and G
Org Level 2:	AF: VP Health Sciences Center	AF: VP Health Sciences Center
Program Level 2:	P13: Institutional Support Ex 13	P13: Institutional Support Ex 13

Budget Entry

Rule Class Code: BD4

Index-Title:	258000: 213220-HSC GENERAL AC-General Activ
Account Code:	- 1660: General purpose allocation
*	- 8060: Other Operating Costs Gen

Budget Entry

Rule Class Code: BD4

	975001: HSC Fin'l Svc-Sponsored Prog Acctg
	+ 1660: General purpose allocation
*	+ 8060: Other Operating Costs Gen

Journal Entry

Rule Class Code: JE2

Index-Title:	258000: 213220-HSC GENERAL AC-General Activ
Account Code:	Debit 1660: General purpose allocation
Description:	975001 1660 (Short Description)

Journal Entry

Rule Class Code: JE2

	975001: HSC Fin'l Svc-Sponsored Prog Acctg
	Credit 1660: General purpose allocation
	258000 1660 (Short Description)

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* Note that 8060 is a default expense account code. You cannot remove budgeted funds from any account code that does not have a budget balance. Replace 8060 with the expense account code that has the budgeted funds you are moving. Replace 8060 on the other side of the entry with the account code(s) where you intend the funds to be spent.

Appendix 6 - HSC Plant Funds Transfer Form

This Transfer to Plant Form can be found at the Financial Services HSC Budget and Administration website [http://hsc.unm.edu/about/budget/budget.shtml], on the HSC Budget Office Forms tab.

Appendix 7 – Checklist for Reserves/Allocation/Transfer Entries

☐   Is this a **<u>current year or a prior year expense</u>** I am correcting?

       ☐   If it is <u>prior</u> year correction, am I using the Reserves account code?

       ☐   If it is <u>current</u> year correction, am I using the correct expense account codes?

☐   Does the giving ["from"] index have an **<u>adequate remaining balance</u>**?

☐   Is this **<u>budgeted</u>**?

       ☐   If not, have I included a budget entry?

       ☐   Is my budget entry in whole dollars?

       ☐   If this is budgeted, does the index have an adequate remaining balance to cover the actual dollars moved?

☐   Have I used the Hyperion Report FORH008A?
This report will tell you whether you have an allocation or transfer entry, what account codes to use, and what JV subject line text to must be used (Very important for transfer entries).

       ☐   If I have used this report, have I corrected the 8060 account to the correct expense account code in all instances, if appropriate?