



MEMORANDUM

TO: Regina Dominguez, Financial Analyst, OPBA
Kim Kloeppe, Manager, Div. Support Services, VP Student Affairs
Kate Moore, Financial Officer, Provost Office
Kate Green, Financial Officer, VP Research and Economic Development
Elaine Rivera, Controller, UNM Foundation

DATE: August 3, 2009

FROM: Norma Allen, Associate Director, Office of Planning, Budget, and Analysis *na*

RE: **Main and Branch Campus--VP Unit Fiscal Year 2009 UBPP 7000 Policy Review**

Each year departments are required to report on Current Unrestricted Fund Balances as outlined in UBPP 7000. <http://www.unm.edu/~ubppm/ubppmanual/7000.htm> Departments are responsible to read and be familiar with the policy. Hyperion report FOH0007 - Unrestricted Balances and Savings Summary for UBPP 7000 is available specifically for this purpose and should be the basis of the overall analysis.

As stated in UBPP 7000 Section 2, a written analysis comparing actual expenditures to budget and plans for using any unexpended funds needs to be reported by departments (Level 5 Org) to the cognizant dean or director by September 1. Deans and directors will review the reports and submit them to their VP representative by September 15. The VP representative will submit them to OPBA (Office of Planning, Budget, and Analysis) by Oct 1. OPBA will then compile the data and present it at the November Regents' Meeting.

In addition, Section 4.1 and 4.2 of the policy addresses Deficit Balances. Per Section 4.2, "the dean or director must identify funds to cover the deficit or the department's next fiscal year budget will be reduced by an amount sufficient to cover the prior year's deficit. The department head must also submit a plan for resolving the causes of the deficit. Exemption from the process requires written approval from the cognizant vice president." At the November Regents' Meeting, the OPBA will present Colleges/Divisions at the Level 3 org whose total Current Unrestricted Funds were in deficit at FYE 2009 and how those deficits are being addressed.

This year we have added some new procedures, training sessions and resources that will help departments complete the required UBPP 7000 policy reporting and review.

New this year to the process:

- **Website:**
 - Here's the link to the UBPP 7000 Policy information/instructions/templates on OPBA's website. <http://www.unm.edu/~budget/UBPP7000/>

- **Templates**
 - Departments will complete a template. These templates should meet the requirements outlined in the 7000 policy and help speed up the review process for VP units and the OPBA. The “Fund” template should be used for departments that have a large number of indices. The “Index” template should be used for departments that have a small number of indices.

- **Special Forums/Special Working Sessions:**
 - The OPBA is available to do specialized forums and/or working sessions for VP units or Colleges/Divisions. Please contact OPBA to schedule a forum and/or working sessions.

- **UBPP 7000 Policy Working Sessions:**
 - Working sessions are listed on Learning Central under the Banner Budget Planner menu. <https://learningcentral.health.unm.edu/plateau/user/login.jsp>
The sessions are open to all Main Campus and Branch Departments.

Please contact me if you have questions or concerns. We appreciate your participation and help with this process.