

# Account Codes Restricted from FWAINVT P-card Reallocation Process

October 21, 2008

**Balance Sheet (General Ledger):**

Assets	Acct Code Level 1	Description
	A00	Cash and Cash Clearing
	A10	Short Term Investments
	A20	Accounts Receivable Net
	A30	Accounts Receivable Bonds
	A40	Patient Receivables Net
	A50	Due from Related Parties
	A60	Notes Receivable Short Term
	A70	Other Current Receivables
	A90	Other Current Assets
	AA0	Notes Receivable Long Term
	AB0	Long Term Investment General
	AD0	Other Non Current Assets
	AE0	State Investment Council
	AC0	Capital Assets Net

**THE ONLY ALLOWABLE ASSET ACCOUNT CODES ARE THE INVENTORY CODES, BEGINNING WITH "A8"**

**Liabilities      ALL LIABILITY ACCOUNT CODES (beginning with "L") ARE RESTRICTED**

**Net Assets      ALL NET ASSET ACCOUNT CODES (beginning with "N") ARE RESTRICTED**

**Income Statement (Operating Ledger):**

<b>Revenues:</b>	<b>Acct Code Level 1</b>	<b>Description</b>	
	OA	Cash Inflows Operating Activities	} All account codes beginning with "0" or "10"
	OP	Cash Inflows Non-Operating	
	OS	Transfers	All account codes beginning with "11" or "12"
	OV	Allocations	All account codes beginning with "16"
	OZ	Balance Forward	All account codes beginning with "19"
<b>Expenses:</b>	<b>Acct Code Level 1</b>	<b>Description</b>	
	OF	Cash Outflows Oper Activities Labor	All account codes beginning with "20"
	OG	Cash Outflows Oper Activities Fringe	All account codes beginning with "21"
	<b>Acct Code Level 2</b>	<b>Description</b>	
	OJB	Special Grant Contract Expense	All account codes beginning with "86", "87", "88", "89"
	OM2	Bond Expenses	} All account codes beginning with "96", "97", "98"
OM3	Non Cash Expenses		

**In addition, the following specific expense account codes are restricted from use:**

<b>Account Code</b>	<b>Description</b>
63E0	Honoraria Gen
63E1	Honoraria - Foreign Visitor
8011	Foundation Spending Distribution
8020	Losses Gen
8045	Interdepartmental Support
8049	Writedown Obsolete Inventory
8065	Administrative Overhead
80C0	Loss on Disposal of Equipment
80C1	Loss on Disposal of Building
80C2	Loss on Disposal of Library Books
80E0	Contingency Budget
80K0	Banner Tax
80K1	Admin Fee
80K5	Regent's Reallocation
8100	UBIT Tax Expense
8101	NM Fuel Tax Expense
8102	NM Govt Gross Receipts Tax Expense
8103	Property Taxes
8190	UH Inter-Governmental Transfer
9000	Equipment Furniture
9020	Computer Hardware > \$5000
9040	Equipment Non UNM Titled