



University of New Mexico Operating Ledger Account Code Definitions

Account	Account Title	Definition and Usage
Tuition Revenue		
0120	Resident Ft Gen	Unrestricted current fund revenues derived by a formula based on the following factors: 1) enrollment in credit courses as of a census date; 2) rates specified by the State Commission of Higher Education; and 3) additional rates, if any, as specified by the UNM Board of Regents. This account code is used to distribute tuition revenue based on the enrollment statistics for numbers of individuals enrolled as full-time students who are classified as NM residents for tuition purposes.
0180	Resident Pt Gen	See subcode 0120 for definition to tuition revenue. This subcode is used to distribute tuition revenue based on the enrollment statistics for numbers of credit hours of part-time enrollment that is charged at resident rates.
01E0	Nonresident Ft Gen	See subcode 0120 for definition of tuition revenue. This subcode is used to distribute tuition revenue based on the enrollment statistics for number of individuals enrolled as full-time students who are classified as non-residents of New Mexico for tuition purposes.
01K0	Nonresident Pt Gen	See subcode 0120 for definition of tuition revenue. This subcode is used to distribute tuition revenue based on the enrollment statistics for number of credit hours of part-time enrollment that is charged at non-resident rate.
01P0	Community Education Gen	Revenue from tuition charged for Community College courses (non-credit, general interest courses).
01R0	Extension Classes Gen	Revenue from tuition charged for credit courses offered through the Division of Continuing Education (i.e., credit courses offered outside the UNM instructional cost structure).
01T0	Independent Study Gen	Revenue from tuition charged for independent study courses, offered through the Division of Continuing Education.
01Y0	Scholarship Allowances Gen	Difference between the stated charge for goods and services provided, and the amount that is paid by students and/or third parties making payments on behalf of students.
01Z0	Other Tuition Gen	Revenue from miscellaneous tuition fees charged, not specifically identified in another account code.
Student Fees		
0210	Application Fees Gen	Revenue resulting from fees charged for the processing of applications for admission to UNM in undergraduate status.
0220	Course Lab Fees Gen	Revenue from miscellaneous lab fees associated with certain credit courses.
0230	Insurance Fees Gen	Revenue from needlestick insurance fees assessed to medical/health professional students during registration.
0240	Graduation Fees Gen	Revenue from fees charged for the processing of diplomas and other costs associated with the receipt of a degree.

Account	Account Title	Definition and Usage
0260	Admission Records Fees Gen	Revenue from fees charged for processing of requests for copies of academic transcripts.
0280	Testing Fees Gen	Revenue from fees charged for the processing of standardized examinations through the Testing Division.
02A0	Thesis Binding Fees Gen	Revenue from fees charged to graduate students for binding of masters' theses.
02C0	Transcript Fees Gen	Revenue from fees charged for processing requests for copies of academic transcripts.
02G0	Library Fines Gen	Revenue resulting from fee for lost books.
02Z0	Other Student Fees Gen	Revenue from miscellaneous student fees charged for services or course-related costs, not specifically identified in another account code.
02Z1	Mandatory Student Fees	Used only for Programs that get funding from the mandatory student fee.
Patient Services		
0310	UPA Professional Fee Revenue Gen	"FOM" revenue from UPA to the School of Medicine (SOM)
0311	UPA Professional Fee Distribution	Distribution of FOM revenue from department primary indices to secondary indices. Account code must equal zero.
0320	UPA Special Revenue Gen	"Special Arrangements" revenue from UPA to the School of Medicine (SOM)
0321	UPA Special Revenue Distribution	Distribution of "special arrangements" revenue from department primary indices to secondary indices. Account code must equal zero.
0330	Locum Tenens Revenue Gen	Revenue generated by Locum Tenens (temporary primary care physicians) activities
0331	Locum Tenens Revenue Distribution	Distribution of Locum Tenens revenue from the Locum Tenens office to various SOM departments. Account code must equal zero.
0340	University Hospital Revenue Gen	Revenue from University Hospital to the SOM.
0341	Univ Hospital Revenue Distribution	Distribution of University Hospital Revenue from department primary indices to secondary indices. Account code must equal zero.
0350	CRTC Patient Revenue Gen	CRTC patient revenue posted from the global billings
0351	CRTC Distribution Patient Revenue	Distribution of CRTC patient revenue to various SOM departments. Account code must equal zero.
0370	Specialty Extnsn Servcs Rev Gen	Revenue generated by Specialty Extension (temporary physician specialists) activities
0371	Spec Extnsn Servcs Distribution Gen	Distribution of Specialty Extension Services revenue from the Locum Tenens office to various SOM departments. Account code must equal zero.
03K0	Cost Report Revenue Gen	Revenue resulting from provisional Medicare cost rate.
03N0	Contractual Allowances Gen	Difference between the stated charge for goods and services provided, and the contractual amount that is paid by Medicare, Medicaid, and certain managed care programs. HSC only.

Account	Account Title	Definition and Usage
03N1	Contractual Allowances-CRTC	Difference between the stated charge for goods and services provided, and the contractual amount that is paid by Medicare, Medicaid, and certain managed care programs. HSC CRTC only.
03N2	Contractual Allowances-NMSL	Difference between the stated charge for goods and services provided, and the contractual amount that is paid by Medicare, Medicaid, and certain managed care programs. HSC NMSL only.
03Z0	Other Patient Revenue Gen	Revenue from miscellaneous patient services, not specifically identified in another account code. HSC only.
Grants Contracts		
0410	Federal Grants Contracts Gen	Amounts received from, or made available by a federal government agency through restricted grants, contracts, and cooperative agreements for expenses incurred in the current operations of a specific project. Contract and Grant Accounting only.
0420	State Grants Contracts Gen	Amounts received from, or made available by a New Mexico State Government agency through restricted grants, contracts, and cooperative agreements for expenses incurred in the current operations of a specific project. Contract and Grant Accounting only.
0421	State Lottery Success Scholarship	Amounts awarded by the state of New Mexico for State Lottery Success Scholarships.
0440	Local Grants Contracts Gen	Amounts received from, or made available by a local authority (such as city government agencies, public school boards, and county government agencies) through restricted grants, contracts, and cooperative agreements for expenses incurred in the current operations of a specific project. Contract and Grant Accounting only.
0460	Nongovernmental Grants Contra Gen	Amounts received from, or made available by non-governmental organizations or individuals through restricted grants, contracts, and cooperative agreements for expenses incurred in the current operations of a specific project. Includes funds resulting from contracting for the furnishing of goods and services of an instructional, research, or public service nature. Excludes revenues derived from contracts (such as utility services) that are not related directly to instruction, research, or public service. Grants and contracts from foreign governments are treated as private grants and contracts.
0480	Budgeted For Unfunded Sources Gen	Unfunded revenue due to incremental funding. This is a reduction of the amount available to spend.
04A0	Program Income Gen	Revenue generated by grant program for program use only.
04Z0	Other Grant Contract Income Gen	Grant Contract Revenue from other sources, not specifically identified in another account code.
Sales Services		
0510	Merchandise Sales Revenue Gen	Revenue generated by the sale of goods; includes revenue from auxiliary enterprises such as the Bookstore, Union, Golf Course, Student Health Center Pharmacy, and byproducts of instruction and research.
0511	Merchandise Sales Rev -Non GGRT Tax	Sale of merchandise that is deemed Non-Taxable (i.e.. Non-taxable Transaction Certificate NTTC has been received) a reportable transaction.
0512	Sales Discounts/Allowances	Sales Discounts/Allowances (contra revenue)

Account	Account Title	Definition and Usage
0513	Promotional Discounts	Promotional discounts on merchandise (contra revenue)
0514	Sales Returns	Merchandise returns (contra revenue)
0520	Food Sales Revenue Gen	Revenue generated by the sale of food; includes revenue from auxiliary enterprises such as the Student Union, Vending services, Concessions, Dining Halls, and the Golf Course Food Service.
0521	Food Sales Rev - Non UBIT Tax	DEFINITION UNDER REVIEW
0540	Housing Dorm Rental Gen	Revenue from lodging expenses specifically subsidized by funding agency. May include local housing for foreign students, or lodging at a conference site.
0560	Textbook Sales Gen	Sale of text books through all UNM Bookstore(s) that are deemed taxable.
0561	Textbook Sales - Non Taxable	Sale of text books through all UNM Bookstore(s) that are deemed Non-Taxable (ie. Non-taxable Transaction Certificate NTTC has been received) a reportable transaction.
0562	Textbook & Required Supplies - Exempt	Sale of text books and other materials that are required for courses through all UNM Bookstore(s) that are deemed tax exempt (i.e.. not reportable)
0580	Vending Machine Svc Sales Gen	Revenue from food and beverage sales distributed via a vending machine.
05A0	Ticket Sales Gen	Revenue generated by the sale of tickets to athletic events or stage performance.
05B0	Equipment Rental Revenue Gen	Revenue generated by the rental of University property; includes the rental of equipment.
05B1	Facility Rental Revenue Gen	Revenue generated by the rental of University property; includes real estate leases. Rolls up to sales & services.
05C0	Concession Sales Gen	Revenue from food and beverage sales at a university event.
05D0	Event Revenue Gen	Revenue from fee received to lock in a performance or event. Example: USC football game.
05D1	Club Dues	Revenue generated from dues collected to participate in a club, organization or club activities.
05D2	Block Time	Revenue from fee for scheduling a block of time.
05D3	Club Leagues	NCAA/Conference Revenue Distribution
05D4	Annual Dues	Revenue generated from the collection of an annual membership fee.
05D5	Indoor Time	Revenue from court time or court fee.
05D6	Broadcasting Revenue	Revenue generated from the transmission of radio and television program for public use. (Example: Lobo basketball games)
05J0	User Use Fees Gen	Revenue generated from a fee for the use of a miscellaneous facilities, not specifically defined in a separate account code.
05J1	Green Fees	Revenue generated from a fee charged for a round of golf.

Account	Account Title	Definition and Usage
05J2	Driving Range Fee	Revenue generated from a fee charged for the use of the driving range.
05K0	Registration Fee Revenue Gen	Revenue generated from enrollment in an event.
05K1	Workshop Fee Revenue	Revenue generated from a fee for attendance at a workshop
05L0	Fundraising Activities Gen	Revenue derived from solicitations for community support, such as promotions or pledge drives.
05L1	Membership	Revenue generated from fees for membership.
05L2	Underwriting	Revenue generated from a fee to assure the performance of or guarantee against failure to perform. Example: Theatrical Event
05L3	Advertising Revenue	Revenue generated by the sale of advertising space or time, such as student publications.
05L4	Underwriting-Non Profit	DEFINITION UNDER REVIEW
05L5	Underwriting-Local Productions	DEFINITION UNDER REVIEW
05L6	Underwriting-Natl Productions	DEFINITION UNDER REVIEW
05L7	Underwriting-Spot/Run of Schedule	DEFINITION UNDER REVIEW
05L8	Underwriting-Educational Services	DEFINITION UNDER REVIEW
05L9	Underwriting-Community Outreach	DEFINITION UNDER REVIEW
05M0	Catering Sales Revenue Gen	Revenue generated from a fee for catering services.
05N0	Commissions Revenue Gen	Revenue generated from a fee or percentage received as an agent for services rendered. (Example: Johnson Gallery may receive a commission on a painting sold.)
05P0	Auxiliary Scholarship Allowance Gen	Scholarship discount and allowance. Auxiliaries only.
05V0	Gov Gross Rcpts Tx Collected Gen	Portion of sale that represents the receipt of Governmental Gross Receipts Tax
0610	Internal Service Ctr Internal Sales	Intra-University recovery of total calculated expense, based on an approved rate, from allocation of expense from an Internal Service to university departments.
0611	Telephone Line Charges	Intra-University recovery of total calculated expense, based on an approved rate, from allocation of telephone line charges from an Internal Service to university departments
0612	Long Distance Charges	Intra-University recovery of total calculated expense, based on an approved rate, from allocation of Long Distance charges from an Internal Service to university departments
0613	Clean Room Charges	Intra-University recovery of total calculated expense, based on an approved rate, from allocation of Clean Room charges from an Internal Service to university departments

Account	Account Title	Definition and Usage
0614	Sample Testing	Intra-University recovery of total calculated expense, based on an approved rate, from allocation of Sample Testing charges from an Internal Service to university departments
0615	Vehicle Rental	Intra-University recovery of total calculated expense, based on an approved rate, from allocation of Vehicle charges from an Internal Service to university departments
0616	Pager Sales	Intra-University recovery of total calculated expense, based on an approved rate, from allocation of Pager charges from an Internal Service to university departments
0617	Utility Surcharge	Utility Surcharge Revenues
0619	Auxiliary Sales	Used to record Auxiliary sales to UNM departments
0620	Use of Tools	Used to record rental of tools to UNM Depts
0621	Labor Sales	Internal Service Center Revenue earned from Labor Sales
0622	Materials Sales	Internal Service Center Revenue earned from Materials Sales
0623	Subcontractor Sales	Internal Service Center Revenue earned from Subcontractor Sales
0624	General Institutional Services	Internal Service Center funding from Institutional Services
0699	Miscellaneous Services	To record internal (to other UNM departments) "sales" made by UNM departments/areas/activities that are NOT internal service centers. These types of activities make only isolated, occasional sales to other UNM departments.
0720	Other Sales and Service Revenue	Sales and Service Revenue not specifically identified in a separate account code.
07Z1	Merchant Sales	DEFINITION UNDER REVIEW
07Z2	Contract Administration Revenue	Contract Administration Revenue is used by UNM Housing for contractual payments from Aramark. Example: Aramarks guarantee for repairs and maintenance expense.
07Z3	Key Deposits	Revenue resulting from fee for key deposits
07Z4	Lost Item Revenue	Revenue resulting from fee for lost items
07Z5	Consulting Revenue	Revenue generated from consulting activities
07Z6	Bulk Mail Charges	Revenue from Bulk Mail Charges
07Z7	Mail Service Charges	Revenue from Mail Service Charges
07ZZ	Reimbursements from Employees	This revenue is used when funds are received from an employee and in some cases from other sources but needs to be applied against an expenditure via a Journal Voucher. Must have a zero balance at the end of the fiscal year.

Account	Account Title	Definition and Usage
Other Operating Revenue		
0810	Gain on Sponsored Project Gen	Recognized Gain at close of a Contract or Grant. Contract and Grant accounting only
0811	Gain on Unrestricted Project Gen	Recognized Gain at close of a Project.
0820	F and A Cost Recovery Gen	Revenue from recovery of indirect costs (facilities and administrative) incurred by a Contract or Grant.
0821	F and A Cost Recovery Unrestricted	Revenue from recovery of indirect costs (Unrestricted)
0860	Cost Share Revenue Gen	Cost Share revenue-budget only
0890	Borrower Interest Revenue	DEFINITION UNDER REVIEW
0891	Government Interest Revenue	DEFINITION UNDER REVIEW
0892	Premium Revenue	DEFINITION UNDER REVIEW
08A0	Lease Rental Income Gen	Revenue resulting from the rental of facilities, rooms, or equipment - rolls up to other operating revenue.
08A1	Translator Lease Revenue	Revenue resulting from the lease of Facility/Building and tower space
08C0	Returned Check Fees Gen	Contra revenue Fee for checks the University deposits but are returned by the Financial Institution.
08D0	Reinstatement Fees Gen	DEFINITION UNDER REVIEW
08E0	Deferred Payment Fees Gen	Revenue resulting from service fee generated from University tuition deferment program
08Z0	Miscellaneous Gen	Revenue not specifically identified in a separate account code.
08Z1	FSA Reserve	Revenue from reserves in flexible spending accounts. Payroll use only.
Appropriations		
0710	Federal Appropriation Gen	Unrestricted Revenue received for current operations from the federal government.
0720	State Appropriations Gen	Unrestricted Revenue received for current operations (instructional and general), made available to UNM by act of New Mexico State Legislature on an annual basis; matches a specific line item in the state budget.
0721	State Approp Contra	Distribution of State Appropriations Revenue to CTH, CPH & YCHC. HSC Only
0740	State Special Gen	A Revenue received for a specific purpose, made available to UNM by act of the New Mexico State Legislature. Each Special Appropriation matches a specific line item in the state budget, separate for general appropriation as defined by subcode 0120.
0750	Cigarette Tax Appropriation Gen	A revenue received from the state as a calculated portion of Tax Revenue on the sale of tobacco products, for use in Cancer Research. HSC Only.

Account	Account Title	Definition and Usage
0780	2001 GFS Appropriation	Revenue appropriated from the State for capital uses.
0781	2003 GFS Appropriation	Revenue Appropriated from the State for Capital Uses
0782	2004 GFS Appropriation	Revenue Appropriated from the State for Capital Uses
0783	2005 GFS Appropriation	Revenue Appropriated from the State for Capital Uses
0784	2006 GFS Appropriation	Revenue Appropriated from the State for Capital Uses
0785	2007 GFS Appropriation	Revenue Appropriated from the State for Capital Uses
0786	2008 GFS Appropriation	Revenue Appropriated from the State for Capital Uses
07A0	Local Appropriations Gen	Unrestricted revenue made available to Branches by local authorities (such as cities or counties) that is tax supported.
07C0	Capital Appropriations General Gen	State appropriations designated for capital use only.
07D0	Faculty Practice Assessment Gen	DEFINITION UNDER REVIEW
Bond Revenue		
0910	Pre 2000 GOB Bond Revenue	Revenue from General Obligation Bond Proceeds for Plant Funds
0911	2000 GOB Revenue	Revenue from General Obligation Bond Proceeds for Plant Funds
0912	2003 GOB Revenue	Revenue from General Obligation Bond Proceeds for Plant Funds
0913	2005 GOB Revenue	Revenue from General Obligation Bond Proceeds for Plant Funds
0914	2007 GOB Revenue	Revenue from General Obligation Bond Proceeds for Plant Funds
0915	2009 GOB Revenue	Revenue from General Obligation Bond Proceeds for Plant Funds
0920	Pre 2000 STB Bond Revenue	Revenue from Severance Tax Bond Proceeds for Plant Funds
0921	2000 STB Revenue	Revenue from Severance Tax Bond Proceeds for Plant Funds
0922	2002 STB Revenue	Revenue from Severance Tax Bond Proceeds for Plant Funds
0923	2003 STB Revenue	Revenue from Severance Tax Bond Proceeds for Plant Funds
0924	2004 STB Revenue	Revenue from Severance Tax Bond Proceeds for Plant Funds
0925	2005 STB Revenue	Revenue from Severance Tax Bond Proceeds for Plant Funds
0926	2006 STB Revenue	Revenue from Severance Tax Bond Proceeds for Plant Funds
0927	2007 STB Revenue	Revenue from Severance Tax Bond Proceeds for Plant Funds

Account	Account Title	Definition and Usage
0928	2008 STB Revenue	Revenue from Severance Tax Bond Proceeds for Plant Funds
0930	Pre 2000 UNM Bond Revenue	Revenue from UNM Bond Proceeds for Plant funds
0931	2000 UNM Bond Revenue	Revenue from UNM Bond Proceeds for Plant funds
0932	2001 UNM Bond Revenue	Revenue from UNM Bond Proceeds for Plant funds
0933	2002 UNM Bond Revenue	Revenue from UNM Bond Proceeds for Plant funds
0934	2005 UNM Bond Revenue	Revenue from UNM Bond Proceeds for Plant funds
0935	2007 UNM Bond Revenue	Revenue from UNM Bond Proceeds for Plant funds
0940	Pre 2000 SSTB Bond Revenue	Revenue from Supplemental Severance Tax Bond Proceeds for Plant Funds
0950	Pre 2000 County Bond Revenue	Revenue from County Bond Proceeds for UNM Branch Campus Plant Funds
0951	2002 County Bond Revenue	Revenue from County Bond Proceeds for UNM Branch Campus Plant Funds
0952	2005 County Bond Revenue	Revenue from County Bond Proceeds for UNM Branch Campus Plant Funds
0953	2006 County Bond Revenue	Revenue from County Bond Proceeds for UNM Branch Campus Plant Funds
0954	2007 County Bond Revenue	Revenue from County Bond Proceeds for UNM Branch Campus Plant Funds
0970	Misc Bond Revenue Gen	Revenue from Bond Proceeds for Plant Funds not specifically identified in a separate account code.

Gifts And Other

1000	Gifts Gen	Revenue received from, or made available by an organization or individual to support current operations of a specific project or department, or for the general use of UNM. These amounts are often received through the UNM Foundation.
1001	Private Gifts	Revenue received from, or made available by a private organization or individual to support current operations of a specific project or department, or for the general use of UNM. These amounts are often received through the UNM Foundation.
1010	Endowments Pool Gifts	Additions / Deductions to Endowment corpus indices. Development office use only.
1011	Endowment Spending Distribution	Revenue distribution of the spendable portion of an Endowment's earnings.
1020	Capital Gifts Grants Gen	DEFINITION UNDER REVIEW

Investment Income

10A0	State Land Income Gen	Revenue from UNM's share of income derived from University trust land administered by the State Land Office. Includes income from sales, leases, and royalties.
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Account	Account Title	Definition and Usage
10C0	Interest Income Gen	Revenue from Interest income derived from investment in notes, mortgages, certificates of deposits.
10C1	Short Term Interest Income	Revenue from short term interest earnings.
10C2	SB Interest	Short term interest income on investment accounts containing bond proceeds managed by Smith Barney.
10C3	SB MMKT Interest	Short term interest income on money market accounts containing bond proceeds managed by Smith Barney.
10E0	Royalties Gen	Revenue from Royalty income derived from copyrights, patents, or extraction (on land classified as endowments).
10G0	Endowment Income Gen	Revenue from Interest income from a restricted endowment fund designated to support a University Department; often designated for a specific program.
10J0	State Perm Fund Income Gen	Revenue from UNM's share of interest income from the State Permanent Fund. Used for instructional and general purposes.
10L0	Realized Gains Gen	Revenue from realized gain on investment earnings.
10N0	Realized Losses Gen	Contra revenue from realized loss on investment earnings.
10P0	Unrealized Gains Gen	Revenue from unrealized gains on investments.
10R0	Unrealized Losses Gen	Contra revenue from unrealized losses on investments
10U0	Dividend Income Gen	Revenue from dividend payments received for assets owned.
10Z0	Other Non Operating Income Gen	Revenue from Non Operating income not specifically defined in a separate account code.
10Z1	Tax Refunds Gen	Revenue from the refund of taxes.
10Z2	Vendor Rebates	Revenue from vendor rebates for volume sales, adherence to payment terms, etc.
Other Non Operating Revenue		
1090	Gain On Sale of Equipment	The difference between the sales price and basis of Equipment sold.
1091	Gain On Sale of Building	The difference between the sales price and basis of Building sold.
1092	Gain On Sale of Land	The difference between the sales price and basis of Land sold.
Transfer		
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. See General Accounting Web-site for policy and procedures

Account	Account Title	Definition and Usage
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. See General Accounting Web-site for policy and procedures.
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. See General Accounting Web-site for policy and procedures.
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. See General Accounting Web-site for policy and procedures.
11E0	Trsfr To Public Service Gen	DEFINITION UNDER REVIEW
11F0	Trsfr From Public Service Gen	DEFINITION UNDER REVIEW
11H0	Trsfr To Internal Services Gen	DEFINITION UNDER REVIEW
11J0	Trsfr From Internal Services 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

Account	Account Title	Definition and Usage
1220	Trsfr From Independent Operatio 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. See General Accounting Web-site for policy and procedures.
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. See General Accounting Web-site for policy and procedures.
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. See General Accounting Web-site for policy and procedures.
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 Endwmnts 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. See General Accounting Web-site for policy and procedures.
12P1	Not Unitized Trsfr Frm Endwmnts Gen	DEFINITION UNDER REVIEW

Account	Account Title	Definition and Usage
Allocations		
16	Allocations	An Allocation moves actual (not budget) revenue (also called "source of funds") that does not cross Banner Programs (per Program Hierarchy Report in E-Print), except within P10 through P14 (Instruction and General or I&G Programs; refer to Program Hierarchy Report in E-Print), and does not cross campuses. Allocations will generally be made by the administrative office of schools, colleges, or very large departments, and will not require Main Campus Budget Office or HSC Budget Office approval; however, allocation entries will route to central accounting offices for approval. If a department wants to move budget as well as actual, a budget entry may be made, as long as both revenue and expense are moved i.e., decrease of revenue budget and decrease of expense budget for allocating department, and increase of revenue budget and increase of expense budget for receiving department). Allocations, both actual and budget, use account codes in the 16xx range (must be used on both sides, debit and credit, of the JV).
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 Allocation Gen	Allocation of I&G only. For use by Budget office only.
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	Intradepartmental Allocations	Allocations within a department
1667	Instruction and General - Recoup	I&G balances recouped due to possible mid-year rescission by the State due to economic downturn.
Balance Forward		
1900	Balance Forward Detail Gen	Residual earned amount carried forward from previous fiscal year. For Actuals only, not for Budget. For use by FSM only.
1901	Budgeted Balance Change	Budgeted use of Balance Forwards. The amount of the carryforward surplus or deficit that is planned to be spent or recovered in the current year.

Account	Account Title	Definition and Usage
1903	Change in Balance Forward	Used to move an ACTUAL Balance Forward amount residing in account code 1900 (Balance Forward Detail) in one index to another index. The indices involved must be in the same Fund Level 2/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.
1904	Balance Forward Adjustment	Used to track specific changes in balance forwards due to cleanup
Salaries		
2000	Faculty Salary Detail Gen	Earnings of Employees holding faculty appointments; duration and rate as defined by Faculty Contract.
2002	Faculty Summer Research	Earnings of Employees holding faculty appointments for summer research.
2003	Faculty Summer Instruction	Earnings of Employees holding faculty appointments for summer instruction.
2005	Faculty Incentive	Used to record faculty incentive/deferred comp payments
2006	Faculty Endowed	DEFINITION UNDER REVIEW
2007	Faculty Temp Part Time	DEFINITION UNDER REVIEW
2008	Teaching - Non-credit Instructors	DEFINITION UNDER REVIEW
2020	Administrative Professional Gen	Earnings of exempt employees. Includes positions such as Directors, Managers, Supervisors, Engineers, Accountants, and Systems Analysts. EXCLUDED FACULTY POSITIONS.
2040	Technician Salary Detail Gen	Earnings of non-exempt employees whose positions are characterized as follows: 1) work is manual / technical in nature, or 2) position is permanent.
2060	Support Staff Salary Detail Gen	Earning of non-exempt employees whose positions are characterized as follows: 1) work is manual / technical in nature, or 2) position is permanent.
20A0	Ga Ta Ra Pa Salaries Gen	Earnings of Graduate Assistants, Teaching Assistants, Research Assistants, and Project Assistants; duration and rate as defined by contracts with Graduate School.
20A1	RA PA Tuition Compensation	Additions to the RA/PA stipend, intended to be used for tuition.
20F0	Housestaff Postdoc Salaries Gen	Earnings of persons with post-doctoral fellow or housestaff status. Post-doctoral fellows' salaries are granted for the planned course of study and research at that level, and are defined by contract. Housestaff salaries are paid, by contract with the School of Medicine, to individuals in graduate medical training in a medical sub-specialty. Payroll only.
20F1	Housestaff Salary Distribution	Used to distribute Housestaff Postdoc Salaries Gen 20F0 from the GME org code to various departments with in SOM. HSC only
20J0	Student Salaries Gen	Salaries for regular student workers (not workstudy). Payroll only.
20L0	Federal Workstudy Gen	Salaries for workstudy students that are funded through the federal program. Payroll only.
20L2	Federal Workstudy Community Service	Salaries for workstudy students that are funded through the federal program. Payroll only.

Account	Account Title	Definition and Usage
20L3	Federal Workstudy Oc Reading Tutor	Salaries for workstudy students that are funded through the federal program. Payroll only.
20L4	Federal Workstudy Oc Math Tutor	Salaries for workstudy students that are funded through the federal program. Payroll only.
20N0	State Workstudy Gen	Salaries for workstudy students that are funded through the state workstudy program. Use flag of "S" for state funded workstudy. Payroll only.
20P0	Temporary Salary Gen	Includes both earnings of employees hired for a limited period of time with a designated ending date, and earnings of employees whose positions are regulated and administered by the Student Employment Office. Only the University's share of the salary expenditure is charged to Temporary Salaries. Payroll only.
20Q0	Student Stipends And Fellowship Gen	Salaries - Stipend - set fee for service, Fellowship - financial grant Payroll only.
20R0	Accrued Payroll and Benefits	Salaries - Stipend - set fee for service, Fellowship - financial grant Payroll only.
20V0	Special Use Salaries	DEFINITION UNDER REVIEW
Payroll Benefits		
2110	Fica Gen	FICA employer contribution paid to the Federal Government Payroll only.
2120	Medicare Gen	Medicare employer contribution paid to the Federal Government Payroll only.
2140	Retirement Gen	The University's share of retirement contributions under ERA; a percentage of employee earnings. Payroll only.
2160	Group Insurance Gen	The University's share of group health, accident, and life insurance premiums; based on employee option. Payroll only.
2180	Unemployment Compensation Gen	An expense paid to the State Employment Security Division as a contribution for unemployment benefits; based on employee earnings. Payroll only.
2199	Taxable Benefits Used Only In Hrs	Used Only in HRS. Payroll only.
21A0	Workers Compensation Gen	An expense paid to the State to support coverage of employees' lost earnings due to injury; based on employee earnings. Payroll only.
21C0	Professional Liability Insuranc Gen	Includes the cost of coverage that applies to all medical exposures; includes hospital, clinic, infirmary, and emergency medical services, as well as, coverage for doctors nurses, dentists, pharmacists, technicians, and coaches. Also covers exposures of police personnel for negligent acts in line-of-duty. Payroll only.
21E0	Tuition Waivers Gen	Includes the cost of tuition paid by the University on behalf of employees or employee spouses (as authorized by the tuition waiver program), and GA's and TA's (as allowed by individual contract). Payroll only.
21G0	Discounts Gen	Includes benefits such as ticket discounts. Payroll only
21J0	Other Staff Benefits Gen	Employee fringe benefits, excluding payroll benefits and accrued leave. Includes ticket discounts and educational benefits, such as tuition waivers. Payroll only

Account	Account Title	Definition and Usage
21L0	Accrued Annual Leave Gen	The annual leave an employee has been awarded, but has not been used. Payroll only
21L1	Catastrophic Leave Expense	Catastrophic leave pool that has been withdrawn from annual leave accrual, but has not been used. Payroll only
21M0	FB On Accrued Annual Leave Gen	The University's cost of fringe benefits associated with accrued annual leave. Payroll only
21P0	Accrued Sick Leave Gen	The unused annual leave an employee has been awarded has been awarded for use when ill. Payroll only
21Q0	FB On Accrued Sick Leave Gen	The University's cost of fringe benefits associated with annual sick leave accrual. Payroll only
21S0	Ra Pa Tuition Compensatio Gen	Earnings of Research Assistants and Project Assistants; duration and rate as defined by contracts with Graduate School. Payroll only
21T0	Housestaff Benefit Distribution Gen	Account is used to distribute Group Insurance cost 2160 from the GME org code to various SOM departments. Account must = \$0 at year end. HSC only.
21V0	Special Use Fringe Benefits	DEFINITION UNDER REVIEW
21V1	OPEB Expense	Other post-employment benefits (OPEB), other than pension benefits, provided to retired and former employees.

Supplies

3100	Office Supplies General	The cost of paper products, writing materials, and miscellaneous supplies used in administrative office functions, not for resale. Consists primarily of consumable materials, but also includes inventory of low-cost office tools, such as staplers.
3110	Books Periodicals Gen	Magazines, books, reference materials. Does not include text books or library books.
3111	Manuals	DEFINITION UNDER REVIEW
3120	Chemicals Gen	Chemical used for cleaning, chemistry, etc... Hazardous materials require approval by SHEA
3121	Herbicides	Pesticides used to destroy unwanted plant growth (Example: Weed-be-gone)
3122	Insecticides	Chemical substance to kill insects. Hazardous materials require approval by SHEA.
3123	Fertilizer	Materials added to the soil to support and promote plant growth.
3130	Media Supplies Gen	General media supplies cost
3131	Video Tapes	Includes VHS or DVD media.
3132	Tubes	Specific to media type supplies
3140	Computer Software Gen	Includes software and disks that are required to operate in-house computers.
3150	Computer Supplies & Servers <\$5,001	Includes computer and printer accessories, peripherals, and printers under \$5,001, such as surge protectors, mice, tablets, printer paper, toner. Includes computer servers less than \$5,001.

Account	Account Title	Definition and Usage
3160	Copier Supplies Gen	Includes paper, toner other supplies used to operate a copier
3170	Custodial Supplies Gen	Includes janitorial and sanitation supplies.
3180	Non Capital Equipment <\$5,001	Equipment with a per item cost less than \$5,001. Examples: Chairs, Printers, Bookshelves
3181	Athletic Rec Equip <\$5,001	Non-capital athletic equipment with a per item cost less than \$5,001.
3182	Tools <\$5,001	Non-capital tools with a per item cost less than \$5,001.
3185	C&G Non Capital Equip \$1,000-\$5,000	C&G Non-computer equipment with a per item cost between \$1,000 and \$5,000. For Restricted Fund use.
3189	Computers <\$5,001	Computers, such as laptops and PC desktops, with a unit cost less than \$5,001. Note: excludes servers and printers.
31A0	Business Food - Local	Food consumed primarily by guests of the University, or at a business meeting, where food is incidental to the meeting. Food recorded in this account code is not associated with travel.
31B0	Food F&A Excludable Gen	All payments for alcoholic beverages, provided they meet all other University requirements, should be charged to this account code. Food expenditures incurred while entertaining, fund raising, alumni activities and marketing. Student activity costs incurred by student groups or other student activities unless specifically provided for in the sponsored agreement (see 40C0).
31C0	Dues Memberships Gen	Includes, fees for membership in organizations such as professional organizations, regional or national associations. Subcode also includes professional licensing fees.
31C1	Accreditation Fees	Fees for accreditation
31D0	Freight In-Bound	Freight charges on incoming shipments.
31D1	Freight Out-Bound	Freight charges on outgoing shipments.
31E0	Graphic Supplies Gen	Supplies used for written or pictorial representation.
31F0	Kitchen Supplies Gen	Supplies such as bowls, pots, pans, cooking utensils etc... (Example: Mixing bowls used in the UNM child care facility kitchen)
31G0	Binding Supplies Gen	Materials used to hold together leaflets, manual etc...
31H0	Off Road Equipment Fuel Gen	Includes, but is not limited to, fuel for generators and construction equipment. For use by Physical Plant and Golf Course only.
31J0	Parking Permits Gen	On-campus and off-campus permits to secure a parking space.
31K0	Postage Gen	Includes the purchase of postage stamps, stamped cards and envelopes, and internal billings from the UNM Post Office for special services such as certified mail.
31K1	Overnight Delivery	Overnight carriers such as UPS, Fed-Ex, DHL
31L0	Printing Supplies Gen	Supplies cost related to printing such as ink, paper , die.

Account	Account Title	Definition and Usage
31M0	Recruitment Expense Gen	Includes costs associated with On-Campus interview process such as advertising "help wanted", employment agency, communication expenses, meals for search committee incurred during candidates campus visits, (Athlete, Faculty etc...) UBPP 4040
31M1	Staff Recruitment Expense Gen	Includes costs associated with On-Campus interview process such as advertising "help wanted", employment agency, communication expenses, meals for search committee incurred during candidates campus visits, (Staff Recruitment). UBPP 4040
31N0	Uniforms Apparel Gen	An allowance paid to employees for required uniforms (for example, Police and Parking personnel). Uniforms purchased by the University for purposes of work and athletic events.
31N2	Personal Safety Equipment	Goggles, masks, steel toed boots etc...
31P0	Training Materials Supplies Gen	Materials used for the purposes of training university employees.
31P1	Instructional Materials & Supplies	Materials used for the purposes of instruction of students other than university employees.
31Q0	Non Capital Art Acquisitions Gen	Gallery acquisitions.
31R0	Radioactive Supplies Gen	Radioactive materials.
31S0	Lab Supplies Gen	Supplies used in a laboratory. (Example: Petri dish)
31T0	Production Supplies Gen	General costs related to a production such as filming, stage, dance, theatrical.
31T1	Sets/Scenery	Cost to creating a stage, backdrop
31T2	Costumes	Cost of purchasing or making costumes
31T3	Lighting	Wire, bulbs and other various costs incurred for lighting
31T4	Sound	Amplifiers, speakers, wire and other various costs incurred for sound
37Y0	Supply Costs F&A Excludable	Supply costs that are excludable under A-21. See Federal Circular A-21
37Z0	Other Supply Costs Gen	Supply costs that can not be classified in account codes 31xxx
Travel		
3800	In State Travel Gen	Includes all of the In-State travel expenses incurred by employees while traveling on behalf of UNM Does NOT include Athletic Department staff travel for scouting, recruiting, or team travel purposes, or employee moving or relocation expenses. Specific allowable expenses include: mileage to/from airport, vehicle rental, public transportation, fares, parking fees, lodging, meals, & other misc. travel expense. UBPP 4030
3820	Out Of State Travel Gen	Includes all of the Out of State travel expenses incurred by employees while traveling on behalf of UNM Does NOT include Athletic Department staff travel for scouting, recruiting, or team travel purposes, or employee moving or relocation expenses. Specific allowable expenses include: mileage to/from airport, vehicle rental, public transportation, fares, parking fees, lodging, meals, & other misc. travel expense. UBPP 4030

Account	Account Title	Definition and Usage
3840	Foreign Travel Gen	Includes all of the Foreign travel expenses incurred by employees while traveling on behalf of UNM Does NOT include Athletic Department staff travel for scouting, recruiting, or team travel purposes, or employee moving or relocation expenses. Specific allowable expenses include: mileage to/from airport, vehicle rental, public transportation, fares, parking fees, lodging, meals, & other misc. travel expense. UBPP 4030
3850	Foreign National Travel Gen	Travel expenses incurred by a Foreign National (not an employee). UBPP 2180. Includes student travel.
3860	Bus Meals and Hospitality Gen	All business-related food expenses purchased for guests while traveling, excluding meal expense incurred in the recruitment process (see Recruitment Expense).
3880	Vehicle Expense Gen	Mileage reimbursement for the use of personal vehicles for UNM business.
38A0	Motor Pool Rental Gen	Rental fee for use of a University vehicle.
38C0	External Vehicle Rental Gen	Rental fee for use of a non-University vehicle.
38E0	Vehicle Fuel Gen	Fueling cost incurred for UNM vehicles
38J0	Dislocation Allowance Gen	RESTRICTED USE. Do not use unless approved by a controller.
38L0	New Employee Moving Expense Gen	Actual expenses of transporting immediate household effects, furnishings, and personal effects, includes packing, crating and insurance. UBPP 4020
38N0	Travel Recruiting Gen	Transportation, lodging, meal expense for candidates traveling to UNM campus can include spouse if deemed appropriate by Hiring Officer. UBPP 4030 & 4040
38N1	Travel Recruiting Student	Travel, lodging, meal expense for candidates traveling to UNM campus can include spouse if deemed appropriate by Hiring Officer or recruiting trips by Athletics. UBPP 4030 & 4040
38P0	Travel Group Gen	Includes all Team Travel and Student/Teacher Group travel such as transportation, lodging, meal expense. UBPP 4030
39Y0	Travel F&A Excludable	Travel expenditures associated with lobbying, entertainment or other F&A excludable costs. See Federal Circular A-21.
39Z0	Travel Other Gen	Includes all of the travel expenses incurred by employees while traveling on behalf of UNM Does NOT include Athletic Department staff travel for scouting, recruiting, or team travel purposes, or employee moving or relocation expenses. Specific allowable expenses include: mileage (to/from airport, vehicle rental, public transportation, fares, parking fees, lodging, meals, & other misc. travel expense. UBPP 4030
39Z1	Travel Non UNM Employee-Non Foreign	Includes all of the travel expenses incurred by Non UNM employees while traveling on behalf of UNM Does NOT include Athletic Department staff travel for scouting, recruiting, or team travel purposes, or employee moving or relocation expenses. Specific allowable expenses include: mileage (to/from airport, vehicle rental, public transportation, fares, parking fees, lodging, meals, & other misc. travel expense. UBPP 4030

Student Costs

4000	Student Tuition Fee Expense Gen	Used to pay student tuition for certain educational programs
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Account	Account Title	Definition and Usage
4001	Student Textbook Expense Gen	Used to pay student textbooks for certain educational programs
4020	Student Awards Gen	Financial aid, in the form of cash awards, that is paid to students.
4021	Awards - Foreign Payee	Scholarships, awards in the form of cash, that is paid to "foreign" students. UBPP 2180
4040	Grants Gen	Generally awarded to undergraduates on an annual basis, and paid by semester. Awarded to students who meet particular criteria. In most cases, the primary criteria is financial need.
4060	Scholarships Fellowships Gen	Scholarships: Generally awarded to undergraduates on an annual basis, and paid by semester. Awarded to students who need a particular criterion or set of criteria. In the most cases, the primary criteria is academic achievement; however, other criteria may include such factors as ethnicity, parent's place of employment. Fellowships: A periodic (usually monthly) allowance granted for the purpose of providing the opportunity for study that is awarded to graduate students.
4080	Student Travel Gen	Includes travel expenses specifically subsidized by funding agency. May include travel to a conference site. Does not apply to athletic grant-in-aid.
40A0	Student Participant Costs Gen	Includes costs of education (such as, tuition, books, and housing expenses) which are paid on behalf of the student by a sponsor. In as many cases as possible, these costs are paid directly to the institution. The two main types of subsidies are; costs associated with a specific educational activity or project (such as a credit course or a conference), which are subsidized by restricted funds, and athletic grant-in-aid.
40A1	Foreign Student Participant Costs	"Foreign" students only. See acct code 40A0. UBPP 2180
40C0	Food Services Gen	Includes the meal expenses specifically subsidized by funding agency for student participants. (example: restricted funds, athletic grants-in-aid)
40D0	Insurance for Students	Medical insurance for students
40E0	Housing Gen	Includes lodging expenses specifically subsidized by funding agency. May include local housing for foreign students, or lodging at a conference site.
45Z0	Student Costs Other Gen	Includes other student awards that are not listed in the above account codes.
Research Costs		
4600	Animal Expense Gen	The cost of using animals in research or teaching programs, charged by the Animal Resource Facility to user departments.
4610	Cadaver Expense Gen	Cost of a cadaver used for teaching or for scientific purposes.
4620	Protocol Costs Gen	Expenses incurred for developing a plan for a course of a medical treatment or for a scientific experiment.
4640	Participant Incentives Gen	Fee or reward for taking part in a study or experiment.
4660	Participant Stipends Gen	Payment for living expenses. Not associated with services rendered.
4661	Stipends - Foreign National	Payments for living expenses of foreign nationals. Not associated with services rendered. Foreign individuals only. UBPP 2180

Account	Account Title	Definition and Usage
4680	U.S. Participant - U.S. Travel	US travel for US participants in sponsored projects.
4681	U.S. Participant - Foreign Travel	Foreign travel for US participants in sponsored projects. UBPP 2180
4682	Foreign Participant -Foreign Travel	Foreign travel for foreign participants in sponsored projects. UBPP 2180.
4683	Foreign Participant - U.S. Travel	US Travel for foreign participants in sponsored projects. UBPP 2180.
46A0	Participant Misc Gen	Miscellaneous costs for participants in clinical trials
49Z0	Other Research Costs Gen	Other research cost not defined above
Patient Care Costs		
5000	Inpatient Care Gen	Expenses for Inpatient Care
5010	Scatterbed Care Gen	Cost for hospital bed not located in GCRC unit
5020	Outpatient Care Gen	Expenses for Outpatient Care
5021	Ophthalmology Services Gen	Expenses for Ophthalmology Services
5022	Neurology Services Gen	Expenses for Neurology Services
5023	Carotid Ultrasound Services Gen	Expenses for Carotid Ultrasound Services
5024	Cardiac MRI Services	Expenses for Outpatient Care
5025	Radiology Services Gen	Expenses for Outpatient Care
5040	Inpatient Lab Gen	Lab expenses relating to inpatient services
5060	Outpatient Lab Gen	Lab expenses relating to outpatient services
5080	Inpatient Xray Gen	X-ray costs for inpatient services
50A0	Outpatient Xray Gen	X-ray costs for inpatient services
50C0	Patient Travel Gen	Covers the cost of transporting patients when funding sources are allowed.
50E0	Lab Medical Supplies Gen	The cost of supplies and services used in providing patient care and in conducting laboratory research or services.
50F0	Pharmacy Supplies Gen	Supplies used in the preparation and dispensing of drugs.
50H0	Drugs Gen	Cost of substances used in the diagnosis, treatment, prevention of disease.
50J0	Hospital Supplies Gen	Hospital Supplies

Account	Account Title	Definition and Usage
50K0	Linens Gen	Sheets, towels, table cloths
50M0	Manuals Gen	Reference books
50P0	Nutritional Supplements Gen	Vitamins
55Z0	Other Patient Supply Costs Gen	Other patient supply costs not defined above
Communication Charges		
6000	Telecom Charges Gen	The cost of acquiring and installing telephone equipment, and the cost of long-distance telephone service.
6020	Long Distance Gen	Includes charges billed by the Pinnacle System and all long distance carriers (for example, credit cards calls or collect calls).
6040	Telephone Line Spec Circuit Gen	Includes both monthly telephone line charges. And charges for special lines used with other equipment.
6060	Voice Mail Box Gen	Fee for voice-mail.
6080	Cellular Charges Gen	Cellular phone bills.
60A0	Paging Charges Gen	Cost associated with paging services.
60B0	Data Networking Gen	Cost associated with data related communication services.
62Y0	Telephone Charges F&A Excludable	Telephones used in support of alumni activities, promotional/public relation activities.
62Z0	Other Telephone Charges Gen	Other telephone related charges that aren't captured in 60xx or 62xx
Services		
6300	Alarm System Gen	Fee for alarm systems (office/building security systems)
6301	Equipment Moving Services	DEFINITION UNDER REVIEW
6302	Grant Reviewing Fee	Fee for reviewing grant proposals prior to submission.
6303	Survey Participation Fee	Fees paid to participate in surveys administered by entities that produce rankings in which we wish to be listed.
6310	Internet Fees Gen	Fee for obtaining internet services
6311	Non-Perpetual Journals	Access fees for electronic databases
6312	Bibliographic Utilities	Library tool accessed over the internet
6313	Electronic Journals	Electronic publications accessed via internet
6314	Electronic Books	Electronic books accessed via internet

Account	Account Title	Definition and Usage
6315	Electronic Databases	Electronic databases accessed via internet
6320	Architectural Engineering Servi Gen	Professional Architectural and Engineering services
6330	Media Services Gen	General Media Services for performances/productions
6331	Tape Duplication	Fee for tape duplication
6340	Auditing Services Gen	Cost incurred for external auditing services.
6350	Promotional Exp F&A Excludable Gen	Promotional items and memorabilia, including models, gifts and souvenirs; costs of advertising and public relations designed solely to promote the university. Federal Circular A-21 Section J1.
6360	Binding Gen	The cost of document binding and book binding services performed outside the department, not for resale. Subcode is primarily for use by libraries.
6370	Printing/Copying/Binding Gen	The cost of all printed forms and documents. Includes tickets and programs for athletic events or stage performances, art show catalogs, research bulletins and journals, student publications, mailers, calling cards, stationery, receipt forms, and other printed material. Any binding costs that are associated with the before mentioned.
6380	Cable Gen	Cable services (example: Comcast)
6390	Photo Services Gen	Photo development, photography services, photo enhancements
63A0	Conference Fees Gen	Fees paid to attend conferences.
63A1	Event Fees	Fee paid to lock in a performance or event. Example: USC football game.
63A2	Seminars/Training Fees	Fees paid to attend training sessions and or seminars.
63B0	Rental Fees Gen	Miscellaneous rental fees. (excluding equipment rentals and media rentals.)
63B1	Media Rentals	Video, DVD, Reel to Reel,
63B2	Interlibrary Loans	Fees between libraries for book loans etc..
63C0	Copying Gen	The cost of copies made outside the department, not for resale (for example, copies made by the University Duplicating Services).
63E0	Honoraria Gen	A payment to an individual of special achievement or renown, in return for that individual's willingness to visit the University and participate in a University event of short duration (such as speaker, reviewer, seminar participant, etc.), with the understanding that the payment does not constitute compensation commensurate with the actual services provided. SPQ not required. MAY NOT be paid to an employee.

Account	Account Title	Definition and Usage
63E1	Honoraria - Foreign Visitor	A payment to a foreign individual of special achievement or renown, in return for that individual's willingness to visit the University and participate in a University event of short duration (such as speaker, reviewer, seminar participant, etc.), with the understanding that the payment does not constitute compensation commensurate with the actual services provided. SPQ not required. Foreign individuals only. MAY NOT be paid to an employee. UBPP 2180.
63F0	Manuscript Reading Fees	Fee to read manuscripts
63F1	Copyediting	Fee to correct and prepare for typesetting and printing
63F2	Proofreading	Fee to read (copy or proof) in order to find errors and mark corrections.
63F3	Indexing	Fee for the creation of a catalog, file, table that facilitates referencing. For example: the index of a book
63F4	Page Charges	Fee for preparing pages for publication in research publications
63G0	Insurance Bonds Gen	This is not an account code we use in Plant Funds. I did some querying, and found a few indexes that did use this account code in FY'05. They are: 053008 (North Golf Course Maint.), 068001 (Office of Policy Security, Program P17R), 484127 (Inst. for Public Policy, Program P16R.) The usage seemed to be more in the C&G area, although the amounts were minimal.
63H0	Sales Commission Gen	Fee or percentage paid as a commission (Example: An author may receive a percentage of a book sale.)
63J0	Legal Services Gen	Includes the cost of outside legal counsel services.
63K0	Medical Dental Services Gen	Includes the cost of outside medical or dental services or consultation.
63K1	Fitness Assessments	Fee paid for fitness testing.
63L0	Typesetting Printing Gen	The cost of typesetting and printing of forms, books, and documents. Includes printing of calling cards by the UNM Printing Plant, or the typesetting and printing of student publications by off-campus vendors.
63L1	Graphic Design Gen	Fee for designing print or electronic forms of visual information for publication, website.
63M0	UNM Temp Services Gen	Includes both earnings of employees hired for a limited period of time with a designated ending date, and earnings of employees whose positions are regulated and administered by the Student Employment Office. Only the University's share of the salary expenditure is charged to Temporary Salaries.
63N0	Laundry Dry Cleaning Gen	Laundry and dry cleaning expenditures.
63P0	Professional Liability Insuranc Gen	DEFINITION UNDER REVIEW
63Q0	General Liability Insurance Gen	The cost of liability insurance coverage for damage caused by negligent acts by employees while on duty.
63R0	Miscellaneous Insurance Gen	Other insurance costs NOT classified above
63S0	Interpreter Services Gen	Language interpreters

Account	Account Title	Definition and Usage
63T0	Contract Services Gen	Transactions in which an actual contract or agreement is signed that are not capital in nature.
63T2	UNM Event Security	UNM Police Security for UNM Events
63T3	Athletic Game Officiating	For use by Athletics department only. Payments to athletic game officials for officiating services provided.
63U0	Investment Management Fees Gen	Investment Management Fees
63V0	Consultant Fees Gen	Fee for professional consulting.
63V1	Consultant Fees & Svcs-Foreign Vis	Foreign individual or company providing consulting or other services. UBPP 2180.
63W0	Custodian Fees Gen	Custodian Fees charged by investment managers.
63X0	Technical Services Gen	Fees related to mechanical, scientific, technology services
69Y0	Professional Service F&A Excludable	Professional Services excluded under A-21.
69Z0	Other Professional Services Gen	Includes the cost of professional services provided by an outside, non-campus source, as agreed by contract excluding those assigned to other 63* or 69* account codes.
Plant Maintenance		
7000	Plant Repairs Maintenance Gen	Plant repairs not defined below in 70xx
7010	Bldg Structure Maintenance Gen	The cost of maintenance and repairs made to pre-existing buildings or structures-- real property. (non-capital in nature)
7020	HVAC Systems Maintenance Gen	The cost of maintenance, repairs, upgrading, and replacement of heating, ventilation, and air conditioning systems.
7030	Electrical Repairs Maintenance Gen	The cost of maintenance, repairs, upgrading, and replacement of minor electrical equipment or wiring.
7040	Non Structural Improvements Gen	Includes the cost of building remodeling refurbishing, redecorating, refinishing, or other similar work. Excludes structural repairs covered under subcodes in the 7010.
7041	Painting Expenses	The cost of internal, external painting .
7050	Plumbing Repairs Maintenance Gen	The cost of maintenance, repairs, upgrading, and replacement of a plumbing system.
7060	Facility Rent Expense Gen	Includes long-term lease or short-term rental of buildings, banquet room, storage units.
7061	STC Park Support	Expenses to support the operations of the Science and Technology Corporation.
7080	Grounds Repairs Maintenance Gen	The cost of maintenance and repairs to UNM grounds.
7081	Sand/Soil/Gravel	Sand/Soil/Gravel related to landscaping - grounds maintenance.
7082	Irrigation	Cost of supplies used in irrigation systems such as sprinkler heads, piping etc.

Account	Account Title	Definition and Usage
70A0	Auto Repairs Maintenance Gen	The cost of maintenance and repairs to UNM vehicles, as provided by campus facilities (Physical Plant).
70C1	Equip Warranties/Service Contracts	Equipment Warranties & Service Contracts for Equipment
70D0	Equipment Repairs Maintenance Gen	The cost of repairing and maintaining UNM equipment.
70E0	Computer Hardware Maintenance	The maintenance of the physical equipment.
70E1	Computer Software Maintenance	The maintenance of the program, routines, symbolic languages that control the functioning of the hardware.
70F0	Equipment Rent Expense Gen	Includes fees paid to private contractors for the use of equipment.
70G0	Property Insurance Gen	The cost of coverage for owned and leased buildings, contents, and miscellaneous items.
70J0	Auto Insurance Gen	The cost of coverage for owned and leased vehicles.
70K0	Lock Shop Gen	New Locks, door openers, key blanks, assorted parts for existing locks.
75Y0	Repairs Maintenance F&A Excludable	Repairs and Maintenance excluded under A-21
75Z0	Other Repairs Maintenance Gen	Other repair and maintenance costs not covered by account codes above.
Utilities		
7600	Natural Gas Fuel Oil Gen	Utility expense
7620	Electricity Gen	Utility expense
7640	Steam Gen	Utility expense
7641	High Pressure Steam	Utility expense
7660	Sewer Refuse Gen	Utility expense
7680	Domestic Water Gen	Utility expense
76A0	Chilled Water Gen	Utility expense
76B0	City Services Gen	Utility expense
79Z0	Other Utilites Gen	(Physical Plant Use Only): includes the cost of utilities as charged by the Physical Plant to the various Auxiliary Enterprises, Public Services, and Internal Services.
Other Expense		
8000	Banking Fees Gen	Miscellaneous banking fees.
8011	Foundation Spending Distrib Gen	For use by General Accounting Only

Account	Account Title	Definition and Usage
8020	Losses Gen	Losses generated by the sale of investments
8040	Cost of Goods Sold Gen	Cost of goods sold - General. Used to adjust Inventory to actual.
8041	COGS Bench Stock	Cost of goods sold - Bench Stock. Used to adjust Inventory to actual.
8042	COGS Materials	Cost of goods sold - Materials. Used to adjust Inventory to actual.
8043	COGS Contractors	Cost of goods sold - Contractors. Used to adjust Inventory to actual.
8044	COGS Artists Fees	Cost of goods sold - Artists Fees. Used to adjust Inventory to actual.
8045	Interdepartmental Support	To be used by Non Internal Service Centers for specified interdepartmental billing only. See General Accounting Web-site for policy and procedures.
8046	UH/UNM Foundation Support	DEFINITION UNDER REVIEW
8047	Freight - Contra to COGS	Freight paid by the customer.
8048	Publishing Subsidies	Contra Cost of Goods Sold - Financial assistance provided for publishing purposes by an outside organization.
8049	Writedown Obsolete Inventory	Expensing of inventory that is no longer sellable.
8060	Other Operating Costs Gen	Cost required for continuing operations, excluding those cost defined elsewhere in the chart of accounts
8061	License and Permits	Professional licenses (CPA, CMA, Engineering etc); city permits
8062	Useage Fees	Fee for use such as a computer
8063	Syndicated Content	Fee for use of syndicated programming
8065	Administrative Overhead	General Support services including administrative computing, legal, library, architectural, student support services and others as needed to the extent that no direct transfer of funds is required.
806A	Syndicated Content PBS	Fee for use of syndicated programming
806B	Syndicated Content PBS-NPS	Fee for use of syndicated programming
806C	Syndicated Content PBS-SIP	Fee for use of syndicated programming
806D	Syndicated Content NETA	Fee for use of syndicated programming
806E	Syndicated Content BBC	Fee for use of syndicated programming
806F	Syndicated Content APT	Fee for use of syndicated programming
8070	Government Fee Expense	DEFINITION UNDER REVIEW

Account	Account Title	Definition and Usage
8071	Interest Expense	DEFINITION UNDER REVIEW
8072	Loan Service Fees to NMSL	DEFINITION UNDER REVIEW
8080	Royalties Gen	Amount paid to a writer or composer out of the proceeds resulting from the sale or performance of work. Amount paid to an inventor for the right to use the invention.
8081	Royalties - Foreign National Payee	Amount paid to a foreign writer or composer out of the proceeds resulting from the sale or performance of work. Amount paid to a foreign inventor for the right to use the invention. Foreign Individuals Only. Royalties are subject to U.S. foreign tax withholding whether or not the payee enters the U.S. UBPP 2180.
80A0	F&A Excludable Gen	See A-21 for F&A Excludable Costs
80C0	Loss On Disposal Of Equipment Gen	Realized loss on disposal of equipment. Property Accounting use only.
80C1	Loss On Disposal Of Building Gen	Realized loss on removal of building. Property Accounting use only.
80C2	Loss on Disposal of Library Books	Realized loss on library books. Property Accounting use only.
80E0	Contingency Budget Gen	Undesignated expense budget. Prior to spending, this budget should be moved to the appropriate expenditure account code. No Actual entries!
80E1	I&G Recoup - Contingency	I&G balances recouped due to possible mid-year rescission by the State due to economic downturn.
80G0	Inventory For Resale Gen	Cost of inventory held for resale. This account must be cleared/zeroed out at year end.
80G1	WIP for Resale	Work in process inventory that will be held for resale.
80K0	Banner Tax	System generated tax in the amount of 1% of qualified expenses to assist in the cost of implementing SCT Banner.. Banner Tax is recalculated on YTD expenses monthly.
80K1	Admin Fee	For use to record miscellaneous administration costs
80K5	Regent's Reallocation	Expense of the 1.1% Regents' Tax (mandated by the Regents for Main Campus Unrestricted I&G, Public Service, and Research) for FY 2006.
80SA	Salary Adjustments	For Budget Purposes Only. To separate any expenses related to salaries that cannot be applied at a position level.
8100	UBIT Tax Expense	Used by the Taxation Dept only to record the federal income tax paid
8101	NM Fuel Tax Expense	Used by the Taxation Dept only to record the NM state fuel excise tax paid
8102	NM Govt Gross Receipts Tax Expense	Used by the Taxation Dept only to record the NM state governmental gross receipts tax paid
8103	Property Taxes	Used by the Real Estate Dept only to record the NM state income property taxes paid

Account	Account Title	Definition and Usage
Special Grant Contract Expense		
8600	Loss On Sponsored Project Gen	Charge for a loss on Contract or Grant fund
8601	Over Expenditure Contract or Grant	Charge for an over expenditure on Contract or Grant fund
8602	Loss on Unrestricted Project Gen	Charge for an over expenditure on Project
8620	Cost Share Expense Gen	Cost share expense-budget only
8650	Capitation on Sponsored Project	DEFINITION UNDER REVIEW
87XX	Subcontracts Not For Profit or For Profit Gen	Used for non profit or for profit sub-awardee costs on a Contract or Grant fund.
8850	Subcontracts Other Gen	Used for sub-awardee (other than profit, non-profit and foreign) costs on a Contract or Grant fund.
88XX	Subcontracts Foreign	Used for foreign sub-awardee costs on a Contract or Grant fund.
89Z0	F and A Expense Gen	Facilities and Administrative expense associated with restricted contracts and grants (formerly indirect costs).
89Z1	F and A Expense Unrestricted	Facilities and Administrative expense associated with unrestricted ledger. (formerly indirect costs).
Capital Expenditures		
9000	Equipment/Furniture >\$5,000	Includes the cost of equipment and furniture that is capitalized, with a cost greater than \$5,000.00 per item.
9020	Computer Hardware >\$5,000	Includes the cost of computers and computer equipment that are capitalized, with a per item cost greater than \$5,000 (per item would be CPU and monitor combined.) Examples: laptop w/a unit cost >\$5,000, desktop computer w/a unit cost > \$5,000, computer servers. Does not include warranties, maintenance agreements, supplemental software not necessary for the operation of the computer.
9040	Equipment Non Unm Titled Gen	Equipment purchased through a contract or grant with a unit cost >\$5,000, where title to the equipment vests with the funding agency.
9060	Equipment Fabricated Gen	A holding account code for the costs associated with a fabricated (constructed) piece of equipment, which will have a unit cost >\$5,000 when completed. These costs will be Journal Vouchered to a Capital Account Code upon completion.
9100	Library Acquisitions Gen	General Acquisitions for Campus Libraries (not to be used by departments other than libraries)
9120	Library Acquisitions Monograp Gen	Acquisitions of Monographs by Campus Libraries (not to be used by departments other than libraries)
9140	Library Acquisitions Serials Gen	Acquisitions of Serials by Campus Libraries (not to be used by departments other than libraries)
9160	Library Acquisitions Other Gen	Acquisitions of non-monographs or non-serials by Campus Libraries (not to be used by departments other than libraries.)
9200	Buildings Gen	Includes the acquisition cost of a pre-existing building or structure - real property.

Account	Account Title	Definition and Usage
9220	Building Improvement Gen	Includes the cost of improvement made to pre-existing buildings or structures-- real property.
9300	Fixed Equipment Gen	Includes the cost of fixed (installed, affixed, or attached to a building structure) equipment.
9400	Construction Contractor Gen	The total costs associated with a contract to a general contractor or sole contractor (including change orders) for a major construction project.
9500	Land Gen	Acquisition cost of land -- real property
9520	Land Improvements Gen	Includes the cost of improvements made to land.
9530	Site Improvements General	Includes the cost of improvements to a building site, excluding the costs associated with the structure itself.
9550	Infrastructure Gen	The cost of basic facilities, services and installations needed for the functioning University such as transportation, power & water lines, and communication systems.
Bond Expenses		
9600	Bond Interest Payments Gen	Semi-annual interest payments on UNM issued bonds. For Property Accounting use.
9610	Proj Capitalized Int Expense	Interest costs associated with a project capitalized according to GASB. For Property Accounting use only.
9620	Bond Rating Service Gen	Fees charged for rating service for UNM issued bonds. For Property Accounting use.
9640	Bond Standby Fees Gen	Standby bond fees charged on UNM issued bonds. For Property Accounting use.
9660	Bond Principal Cost Gen	Bond Principle payments on UNM issued bonds. For Property Accounting use.
9720	Other Bond Costs Gen	Fees other than rating service or standby fees charged on UNM issued bonds. For Property Accounting use.
9721	Bond Arbitrage Calculation Services	Fees charged for calculation of arbitrage on UNM issued bonds. For Property Accounting use.
Non Cash Expenses		
9800	Depreciation Land Improvements Gen	An expense to recognize the decline in value of land improvements due to age, wear, and tear. Used by Property Accounting only.
9820	Depreciation Expense Infrastr Gen	An expense to recognize the decline in value of infrastructure due to age, wear, and tear. Used by Property Accounting only.
9840	Depreciation Expense Building Gen	An expense to recognize the decline in value of machinery due to age, wear, and tear. Used by Property Accounting only.
9860	Depreciation Equipment Furnitur Gen	An expense to recognize the decline in value of furniture and equipment due to age, wear, and tear. Used by Property Accounting only.
9880	Depreciation Exp Library Acq Gen	An expense to recognize the decline in value of library acquisitions due to age, wear, and tear. Used by Property Accounting only.
98A0	Bad Debt Expense Gen	Write off of uncollectible accounts receivables and notes.
98B0	Cash Over or Short General	Unreconciled difference in petty cash, cash drawer, or cash register.

Account	Account Title	Definition and Usage
98C0	Amortization Of Bond Disc Premi Gen	To allocate the bond discount expense over the life of the bond. Used by Property Accounting only.
98E0	Amortization Loss On Defeased Gen	To allocate the expense associated with defeased bonds over the life of the bond. Used by Property Accounting only