General Description: This procedure explains the Categorization of Reserves as required by the University Administrative Policies and Procedures Manual, Policy 7000 (UAP7000) and how to use the Categorization of Reserves system to report Current Unrestricted Fund Balances.

Responsible Manager: Office of Planning, Budget and Analysis (OPBA)
HSC Budget Office

Related: Budget Office SOP CAR-102 Category and Category Type Definitions

Accessing the System

1. Login to myUNM
2. Login to LoboWeb using one of the three options listed below:
   - Click on “ENTER LOBOWEB” in the LoboWeb (Employees) section. Then select the “Finance” tab
   - Click on “Finance” in the Quick links
   - Click on “LoboWeb” in the UNM Business Applications section. Then select the “Finance” tab
3. Click on “Categorization of Reserves”

4. Chart of Accounts: enter “U”
5. Budget ID: enter the NEW fiscal year (BUDxx, the system default is the last Budget ID entered)
6. Budget Phase: enter the NEW fiscal year phase (CARxx, the system default is the last Budget Phase entered)
7. Organization: enter Organization Code Level 3 or Level 5
8. Click Submit

9. **Fund**: select “Fund” from the drop down menu

10. **Check Box** for Data entry by level 5 organizations only OR **Uncheck Box** for Data entry by index

11. Click “Submit”

The application will compute carry-forward rolled up to Fund Level 3 and Organization Level 5 and allows users to designate all or part of this amount as either Committed or Dedicated.

**Fund Category Definitions**

- **Committed**: A formal, written commitment has been made for the funds. Examples include purchase orders, signed offer letters for start-up funds, documented cost share requirements, direct state appropriations for a special project, institutional bond debt service payments, etc.

- **Dedicated**: Funds that have a clear, focused purpose with a documented description and identify the entity/individual making the dedication. Dedicated items must be approved and signed off by the Chancellor of Health Sciences Center or an executive vice president, vice president, or dean. Examples include purchase requisitions, manual encumbrances, an F&A reserve that has been dedicated by a
dean to fund a lab renovation, a non-endowed gift amount that has been dedicated by a chair for faculty travel, student paid course fees that are being accumulated and dedicated by a dean to fund the purchase of equipment, etc.

- **Discretionary**: Fund reserve remaining after accounting for all committed and dedicated funds.

![Reserves Categorization Summary](image)

- **Per Banner columns**
  - **Committed**
    - Purchase Orders and general encumbrances on sub-awards (account codes 87xx-88xx) from the prior fiscal year that rolled to the new fiscal year.
  
  - **Dedicated**
    - Displays the amount of manual encumbrances from the prior fiscal year that rolled to the new fiscal year.

- **Banner Adjusted columns** - used to make approved adjustments to activity that rolled into the new fiscal year. Approved adjustments would be for items such as adjusting amounts on master purchase orders that span multiple fiscal years or purchase orders that should have been liquidated.
  
  - **Committed**
    - To enter an adjustment in the Banner Adjusted Committed fields click on the dollar amount in the Committed column (Red Hyperlink).
  
  - **Dedicated**
    - To enter an adjustment in the Banner Adjusted Dedicated fields click on the dollar amount in the Dedicated column (Red Hyperlink).

All examples are from the test environment and do not include real departmental data.
## Edit Banner Encumbrance Adjustments

**Committed**

Banner encumbrances for Index 276018 113475-ALUMNI RELATIO-General Actv

Working in Query/Update mode.

### Carry Forward: 18,232.03

<table>
<thead>
<tr>
<th>Doc Num Description</th>
<th>Trans Date</th>
<th>Activity Date</th>
<th>Banner Amount Adjustment</th>
<th>Adjusted Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>F0994755 Embassories Technologies</td>
<td>11/28/2012</td>
<td>11/28/2012</td>
<td>625.00</td>
<td>625.00</td>
</tr>
<tr>
<td>F0994755 New Mexico Press Service</td>
<td>01/25/2014</td>
<td>01/25/2014</td>
<td>618.52</td>
<td>618.52</td>
</tr>
<tr>
<td>F0994755 Lorton Data Inc</td>
<td>08/29/2013</td>
<td>08/29/2013</td>
<td>1,800.00</td>
<td>1,800.00</td>
</tr>
<tr>
<td>F0994755 Gigante Technologies Inc</td>
<td>07/24/2014</td>
<td>07/24/2014</td>
<td>106.36</td>
<td>106.36</td>
</tr>
<tr>
<td>F0994755 Lane Press Inc</td>
<td>12/16/2009</td>
<td>12/16/2009</td>
<td>103.30</td>
<td>103.30</td>
</tr>
</tbody>
</table>

Total Adjusted Banner Committed: 2,933.18
Total Adjusted Banner Dedicated: 0.00
Available Reserve: 15,298.85

**Adjustment amount cannot exceed encumbrance amount**
**Adjusted Amount equals Banner Amount unless adjustments are made**

- Adjust All to Zero
- Reset All

**Enter adjustment here and save**

---

### Per Department columns

- **Committed**
  1. To enter items into the Committed Category, click on the dollar amount in the Committed column under the Per Department field (Red Hyperlink)
  2. Select the Category Type from drop-down list
  3. Enter: Dollar Amount
  4. Enter: Description
  5. Enter: Comments - text comments must be entered or an error message will activate
  6. Save

---

**Adjust**

Adjust Amount clears to zero and Banner Amount will appear in the Adjustment column

**Reset All**

- returns data to original fiscal year-end amounts

---

**Return to Summary Page**
### CAR-101 Navigation

**Budget ID** | BUD18 Budget Phase CAR18 Fiscal Year 18 Chart of Accounts
**Organization** | 276A (VP Inst Advancement Alumni Relation)

<table>
<thead>
<tr>
<th>Org</th>
<th>Carry Forw.</th>
<th>Per Banner</th>
<th>Banner Adjusted</th>
<th>Per Department</th>
<th>Remaining</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Committed</td>
<td>Committed</td>
<td>Dedicated</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>276A - VP Inst Advancement Alumni Relation</td>
<td>16,202.03</td>
<td>0,000.00</td>
<td>2,932.28</td>
<td>2,000.00</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Dedicated</td>
<td>Dedicated</td>
<td>Avid Res</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>276A - VP Inst Advancement Alumni Relation</td>
<td>0.00</td>
<td>0.00</td>
<td>15,230.28</td>
<td>0.00</td>
</tr>
</tbody>
</table>

5 Totals for 276A: 18,232.03, 3,333.18, 2,932.28, 15,298.31, 2,000.00, 19,398.05, -6,460.00

*Return to Organization Selection*  *Return to Fund Selection* 

---

### Reserves Categorization Input

- **Committed expenditures for Index 276010 113475-ALUMNI RELATIO-General Adv**
- *Working in Query/Update mode.*

#### Enter New Item:
- **Category Type:** [Select Category...]
- **Fiscal Year:** 18
- **Amount:**
- **Description:**

### Text comments
- Text comments must be entered or an error warning box will display when attempting to save.

---

- When the comments are saved the following screen populates.

---

**Click on “Hide Banner Items” to display only the Total of the Banner Committed/Dedicated Items**

**Select Category from the drop down box**

**Enter the Amount and Description**

---

**5**
CAR-101 Navigation

Reserves Categorization Input

**Committed** expenditures for Index: 276018.115475-JULIMEA-RELATED-General Activ

Working in Query/Update mode.

Return to Summary Page

**Carry forward:** 10,232.63

<table>
<thead>
<tr>
<th>Banner Committed</th>
<th>Banner Dedicated</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Desc. Name</strong></td>
<td><strong>Description</strong></td>
</tr>
<tr>
<td>PO001155 Embankment Technologies</td>
<td>225.90</td>
</tr>
<tr>
<td>PO002046 New Mexico Press Service</td>
<td>610.52</td>
</tr>
<tr>
<td>PO003741 London Data Inc</td>
<td>1,800.00</td>
</tr>
<tr>
<td>PO006148 Oso Grande Technologies Inc</td>
<td>106.36</td>
</tr>
<tr>
<td>PO001322 Lane Press Inc</td>
<td>103.39</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>2,933.18</td>
</tr>
</tbody>
</table>

**Entered Committed Items**

- **FSR8 Description:** Technical Services related to annual publication
- **Type:** PO
- **Amount:** 2,300.00

Remaining Reserves: 8,499.05

- **Item successfully saved**

Enter New Item:

<table>
<thead>
<tr>
<th>Category Type</th>
<th>Description</th>
<th>Fiscal Year</th>
<th>Amount</th>
</tr>
</thead>
</table>

Comments: Maximum length 3006 characters (1000 remaining)

---

- **What is displayed**
  - Detail for Banner Commitments by Purchase Order Number
  - Entered Committed Items
  - Edit, Copy or Delete Options
    - Click on "Edit" to return to data in the line item to update
    - Click on "Delete" to remove the line item
  - Description of Transactions

- **Entering Multiple years**
  1. After the category information is saved in the current fiscal year, click on the “copy” box
  2. Select the Fiscal Year from the drop down box
  3. Save
  4. The additional fiscal year(s) display under the current fiscal year information on the Reserves Categorization Input page

  **Note:** Multiple years can be entered in the committed and/or dedicated categorizations
### Dedicated

1. To enter items into the Dedicated Category, click on the dollar amount in the Dedicated column under the Per Department field (Red Hyperlink)
2. Select the Category Type from drop-down list
3. Enter: Dollar Amount
4. Enter: Description - **Note:** Description will auto populate after the offset index is entered for the following categories
   - Apply to Existing Deficit
   - Deficit Reduction/Another Funding Source-Index
5. Enter: Comments - text comments must be entered or an error message will activate
6. Save

---

### Multiple year Display

Select Category from the drop down box

Enter the Amount and Description

---

### Enter New Item:

<table>
<thead>
<tr>
<th>Category Type</th>
<th>Fiscal Year</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>--Select Category--</td>
<td>18</td>
<td></td>
</tr>
</tbody>
</table>

| Description | |
|-------------|
**CAR-101 Navigation**

**Reserves Categorization Input**

- **Dedicated expenditures for Index 17601B 112607-410M00 RELAP7-General Flow**
- Working in Query/Update mode.

**Current Forward: 16,282.00**

- **Details**
  - Hide Banner Items
  - Enter Dedicated Items
  - Edit, Copy or Delete Options

  - Click on “Edit” to return to data in the line item to update
  - Click on “Delete” to remove the line item

- **Description of Transactions**

**Click on “Hide Banner Items” to display only the Total of the Banner Committed/Dedicated Items**

**Text comments must be entered or an error warning box will display when attempting to save.**

---

**What is displayed**

- Detail for Banner Dedicated Commitments by Purchase Order Number
- Entered Dedicated Items
- Edit, Copy or Delete Options
  - Click on “Edit” to return to data in the line item to update
  - Click on “Delete” to remove the line item
- Description of Transactions

***END***