

General Account Code Errors

General Description: Use this reference guide for clearing account code errors often found in various types of Instruction and General (I&G) funds:

1. Any expenditures posted to I&G funds that are not allowed may require the expenditure to be moved to another index or may require the account number to be updated.
2. The Budget Office will review indices and will notify the departments of any errors found.
3. The Business Managers will clear errors each month. *Note:* all salary related errors must be cleared by no later than the Electronic Labor Re-distribution (ELR) deadline every June.

Purpose: To assist Colleges/Departments with proper account code identification and clear posting errors to I&G and Non-I&G funds.

I&G Salary Funds

Las Cruces Campus – I&G Salary Funds	
110000	Admin Salaries
110003	Faculty Salaries
120000	Admin Salaries
120003	Faculty Salaries
110004	Grad Assistant Salary

1. The I&G Admin and Faculty salary funds listed in the table above, should only be used to post salary and fringe (6xxxxx account code) expenditures.
2. Graduate Assistant Salaries listed in the table above, should only use expense account code 618600 (Graduate Assistant Salaries) or 621970 (Fringe Rate Students). These are the only account codes allowed on these funds.
3. Equipment Funds 110001, should only be used for equipment related expenditures.

Non-Salary I&G Funds

Las Cruces Campus – I&G Funds	
110006, 120001, 120002, 120004, 120005, 120006, 120007, 120008, & 120009	Operating Accounts
130001	Budget Control
110005	I&G Revenue
111171 & 120010	I&G Performance Fund

1. There should be no Revenues (5xxxxx) or Transfers (8xxxxx) in Operating Accounts above.
2. *Facilities and Services Recovery* Activities (P11111), fund 110006, should only have account code 795xxx expenditures.

3. Only budget entries are allowed in Fund 130001, no YTD actual activity.
4. I&G Revenue Fund 110005 should only have revenue account codes posted in actual YTD activity.
5. There are **NO** I&G Performance Funds at this time.

Salary Savings Indices

The salary saving indices in the table below are used for budgeting purposes only. They should not have any actual YTD activity.

Salary Savings Indices			
100188	109262	109271	115119
100276	109263	115113	115120
100431	109264	115114	115121
100474	109265	115115	115122
100521	109266	115116	115123
100569	109268	115117	115124
109261	109267	115118	115103
115102	115125	130889	130888

Utilities

1. Utility expenses are only allowed in utility indices: **100860-100863, 100882, 100883, and 100866**. The account codes associated with utility expenses are listed in the table below.
2. Program codes 1000-1499 should have **NO** utility expenses, except for the indices listed on #1 above.

Utility Account Codes					
755000	Pool	755010	Utilities	755100	Electricity
755200	Fuel	755300	Water	755400	Sewage and Waste
755410	Trash Hauling	755500	Geothermal	755600	Steam
755700	Chilled Water	755750	Rebate		