

UNIFORM ACCOUNTING STRUCTURE

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UNIFORM ACCOUNTING STRUCTURE

I. INTRODUCTION

The University maintains its accounting records in accordance with the Uniform Accounting Structure (UAS) system prescribed by the National Association of College and University Business Officer (NACUBO) publication, College and University Business Administration. This system allows the production of budgetary and financial reports that are uniform to the functional level of detail.

The UAS and the procedures for arranging data in the UAS format are described in this chapter.

II. REPORTING CATEGORIES

The procedure for developing reports in the UAS format involves assigning a report code to each general ledger expenditure account. These report codes are used to arrange and summarize accounts to produce various types of reports.

This section contains a list of the UAS categories, sub-categories, and sub-sub-categories with descriptions of the activities included in each category and their assigned UAS report codes.

A. INSTRUCTION--40XXXX

This category includes expenditures for most activities that are part of an institution's instruction program, including expenditures the following:¹

- Subject A;
- academic, occupational and vocational instruction (credit or noncredit courses), for regular, special, or extension sessions;
- departmental research and public service that are not separately budgeted; and

¹ The following expenditures are excluded from this category: academic administration when the primary assignment is administration, e.g., academic deans, and remedial and tutorial instruction, which should be categorized as Student Services.

- expenditures for department chairpersons who are also instructors.

This category is comprised of the following sub-categories:

1. General Academic includes expenditures for the following:

- Instructional activities (credit and noncredit) in operation during the academic year (as defined by the institution) that are associated with the academic offerings described under the Higher Education General Information Survey (HEGIS) discipline categories 0100 through 4900.
- Open University courses, short courses, or home study activities that fall within the 0100 to 4900 range.

The report code for this sub-category is comprised of a six-digit UAS code, which represents the sub-category level, and a three-digit Data System of Instructional Resources (DSIR) discipline code, which represents the sub-sub-category level.

Following are the discipline categories and their assigned UAS and DSIR codes:

<u>Discipline</u>	<u>Uniform Account Structure</u>	
	<u>UAS</u>	<u>Discipline</u>
Agriculture and Natural Resources	400100	120
Architecture and Environmental Design	400100	630
Area Studies	400100	330
Biological Sciences	400100	110
Business and Management	400100	610
Communications	400100	670
Computer and Information Sciences	400100	220
Criminology	400100	650
Education	400100	620
Engineering	400100	240
Fine and Applied Arts	400100	410
Foreign Languages	400100	420
Health Professions		
Medicine	400100	810
Veterinary Medicine	400100	820

3. Summer Session includes the following expenditures:

- Unique instructional and administrative activities in operation during a summer session, interim session, or other period not associated with an institution's regular academic term and which are incurred solely as a result of conducting a special session (e.g., faculty salaries).

Note: Expenditures for a special session term that is conducted beyond the fiscal year end, should be reported totally within the fiscal year in which the program is predominantly conducted. The revenues and expenditures for any special session should be reported in the same fiscal year. This procedure for reporting such expenditures is an allowable exception to reporting expenditures on an accrual basis.

The UAS report code for this sub-category is 400700. No further breakdown for reporting purposes is required.

4. University Extension includes expenditures activities (both credit and noncredit) that are conducted to provide instruction to members of the community or other groups external to the institution.

The UAS report code for this sub-category is 400900. No further breakdown for reporting purposes is required.

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5. Educational Fee Expense Proration includes expenditure transfers at the function level. The expense transfer is made at the account/fund level through a reduction of actual General Fund support expenditures, offset by an equal amount charged to the Educational Fee Fund for each specific function.

The UAS report code for this sub-category is 400202. No further breakdown for reporting purposes is required.

II. REPORTING CATEGORIES (Cont.)

B. RESEARCH--44XXXX

This category includes expenditures for the following:²

- All activities specifically organized to produce research outcomes, i.e., institutes, research centers, and individual and/or project research, whether commissioned by an agency external to the institution or budgeted separately by an organizational unit within the institution.
- Expenditures for departmental research that are separately and specifically budgeted for research.

This category is comprised of the following sub-categories:

1. Institutes and Research Centers includes expenditures for research related program elements that are part of a formal research organization created to manage a number of research efforts. Institutes and Research Centers reported under this sub-category should include only those Organized Research Units (ORU) listed in the List of Approved Organized Research Units in the University of California and Regents' Policy on ORU's.

The report code for this sub-category is a six-digit uniform account structure code, which represents the sub-category level, and a three-digit DSIR discipline code, which represents the sub-sub-category level.

Following is a list of the disciplines under this sub-category and their assigned UAS codes:

² This category does not include all sponsored programs, e.g., training grants, nor is it necessarily limited to sponsored research, since internally supported research programs, if separately budgeted, could be included in this category under the circumstances described above.

<u>Uniform Account Structure</u>		
<u>Discipline</u>	<u>UAS</u>	<u>Discipline</u>
Agriculture and Natural Resources	440100	120
Architecture and Environmental Design	440100	630
Area Studies	440100	330
Biological Sciences	440100	110
Business and Management Communications	440100	610
Computer and Information Sciences	440100	670
Criminology	440100	220
Education	440100	650
Engineering	440100	620
Fine and Applied Arts	440100	240
Foreign Languages	440100	410
Health Professions	440100	420
Medicine	440100	810
Veterinary Medicine	440100	820
Dentistry	440100	830
Nursing	440100	840
Pharmacy	440100	850
Public Health	440100	860
Optometry	440100	870
Other	440100	880
Home Economics	440100	690
Law	440100	640
Letters	440100	430
Library Science	440100	680
Mathematics	440100	210
Military Sciences	440100	520
Physical Education	440100	510
Physical Sciences	440100	230
Psychology	440100	310
Social Welfare	440100	660
Social Sciences	440100	320
Theology	440100	440
Interdisciplinary Studies	440100	020
** Compensated Absences	440100	910

2. Individual or Project Research includes expenditures for research activities generally managed within an academic department created in response to a contract or a grant or through the specific allocation of institutional resources for the conduct of a research study or investigation. This category includes departmental research expenditures that are separately budgeted.

II. REPORTING CATEGORIES (Cont.)

B. RESEARCH--44XXXX (Cont.)

The report code for this sub-category is a six-digit uniform account structure code, which represents the sub-category level and the DSIR three-digit discipline code, which represents the sub-sub-category level.

Following is a list of the discipline categories and their assigned UAS codes:

<u>Discipline</u>	<u>Uniform Account Structure</u>	
	<u>UAS</u>	<u>Discipline</u>
Agriculture and Natural Resources	440450	120
Architecture and Environmental Design	440500	630
Area Studies	440500	330
Biological Sciences	440500	110
Business and Management Communications	440500	610
Computer and Information Sciences	440500	220
Criminology	440500	650
Education	440500	620
Engineering	440500	240
Fine and Applied Arts	440500	410
Foreign Languages	440500	420
Health Professions		
Medicine	440500	810
Veterinary Medicine	440500	820
Dentistry	440500	830
Nursing	440500	840
Pharmacy	440500	850
Public Health	440500	860
Optometry	440500	870
Other	440500	880
Home Economics	440500	690
Law	440500	640
Letters	440500	430
Library Science	440500	680
Mathematics	440500	210
Military Sciences	440500	520
Physical Education	440500	510
Physical Sciences	440500	230
Psychology	440500	310
Social Welfare	440500	660
Social Sciences	440500	320
Theology	440500	440
Interdisciplinary Studies	440500	020

Grants and Contracts		
Administration	440597	N/A
Employee Benefits	440599	N/A
Employee Benefits--Health		
Sciences	440596	N/A
Other Provision	440598	N/A

C. PUBLIC SERVICE--62XXXX

This category includes funds expended for activities established primarily to provide non-instructional services beneficial to individuals and groups associated with particular sectors of the community outside the institution, such as community service programs (excluding instructional activities), cooperative extension services, conferences, institutes, general advisory services, reference bureaus, radio and television, consulting, and similar non-instructional services.

This category is comprised of the following sub-categories:

1. Community Service includes expenditures for activities carried on to provide general community services, *excluding instructional activities*, such as conferences and institutes, general advisory services and reference bureaus, radio and television, consulting, and similar activities.

This sub-category is comprised of the following UAS report codes:

	<u>UAS Codes</u>
Arts and Lectures	620101
Community Service Projects	620103
Work Study Programs--contracting agencies	620105
** Compensated Absences	620109
Other	620107

2. Cooperative Extension Service includes expenditures for non-instructional activities established through cooperative extension efforts between the institution and outside agencies, e.g., agricultural extension, urban extension. (This sub-category is intended primarily for land-grant colleges and universities.)

II. REPORTING CATEGORIES (Cont.)

C. PUBLIC SERVICE--62XXXX (Cont.)

The programmatic and fiscal control of activities in this sub-category is shared by the institution with one or more governmental agencies.

The UAS report code for this sub-category is 620501. No further breakdown for reporting purposes is required.

3. Provisions includes all provision accounts budgeted to the Public Service (62XXXX) category.

This sub-category is comprised of the following UAS report codes:

	<u>UAS Codes</u>
Employee Benefits	620999
Other Provisions	620998

D. ACADEMIC SUPPORT--43XXXX

This category includes funds expended primarily to provide support services for the institution's three primary missions (primary programs)--instruction, research, and public service, as follows:³

- Retention, preservation, and display of educational materials--for example, libraries, museums, and galleries;
- Provision of services that directly assist the academic functions of the institution, such as demonstration schools associated with a department, school or college of education;
- Media, such as audio/visual services and technology, e.g., computing support;
- Academic administration (including academic deans but not department chairpersons) which provides administrative support and management direction to the primary programs; and

³ Certain expenditures, e.g., computing support, currently charged by institutions directly to their various operating units, are not reflected in this category.

Separately budgeted support for course and curriculum development.

This category is comprised of the following sub-categories:

1. Libraries include expenditures for all activities that directly support the operation of a catalogued or otherwise classified collection of published materials.

This sub-category is comprised of the following UAS report codes:

	<u>UAS Codes</u>
Libraries	430101
Employee Benefits--Libraries	430199
Other Provisions--Libraries	430198

2. Museums and Galleries includes expenditures for all activities (excluding libraries) established to provide services related to the collection, preservation, and exhibition of historical materials, art objects, scientific displays, etc.

The UAS reporting code for this sub-category is 430201. No further breakdown for reporting purposes is required.

3. Audio/Visual Services includes expenditures for all activities providing audio/visual materials or media services in support of the University's primary programs.

The UAS report code for this subcategory is 430301. No further breakdown for reporting purposes is required.

4. Computing Support includes expenditures for activities established to provide computing support to the University's primary programs.⁴

The UAS report code for this sub-category is 430401. No further breakdown for reporting purposes is required.

⁴ Excluded from this sub-category is administrative data processing, which is included as part of the "Institutional Support" (72XXXX) category.

II. REPORTING CATEGORIES (Cont.)D. ACADEMIC SUPPORT--43XXXX (Cont.)

5. Ancillary Support includes expenditures for activities that provide support services to the University's primary programs that are not appropriately classified within previous sub-categories, e.g., a demonstration school associated with the school of education.⁵

This sub-category is comprised of the following UAS report codes:

	<u>UAS Codes</u>
Dental Clinics	430520
Elementary School	430525
Fine Arts Productions	430530
Neuropsychiatric Institutes	430560
Optometry Clinic	430565
Psychology Clinic	430570
Service to Industry	430580
Veterinary Medicine Clinic	430590
Vivarium	430592
Research Vessels	430575
University Press	430585
Shops	430594
Medical Laboratories	430540
Other	430595

6. Academic Administration includes expenditures for administrative support and management direction for the University's primary programs. This sub-category is used to identify separately expenditures for the management function of the University's primary programs, including expenditures for academic deans, but not department chairpersons (which are included in the appropriate primary function categories).

Thus, this category should include *only* the costs of deans and their immediate offices, i.e., associate deans, assistant deans, administrative assistants, secretaries, etc., and their related travel, supplies, and equipment expenditures.

⁵ Expenditures of teaching hospitals are excluded from this sub-category.

The UAS report code for this sub-category is 430801. No further breakdown for reporting purposes is required.

7. Course and Curriculum Development includes expenditures separately budgeted for activities that may result in instructional offerings at some time, as well as separately identifiable expenditures for any activities intended to improve the content or presentation of current offerings.

The UAS report code for this sub-category is 430601. No further breakdown for reporting purposes is required.

8. Compensated Absences includes accrued vacation and compensatory time expenses for the Academic Support category.

The UAS report code for this sub-category is 430701. No further breakdown for reporting purposes is required.

9. Provisions

Includes all provision accounts budgeted to the Academic Support (43XXXX) category.

This sub-category is comprised of the following report codes:

	<u>UAS Codes</u>
Employee Benefits	430999
Employee Benefits--Health Sciences	430996
Other Provisions	430998

10. Educational Fee Expense Proration includes expenditure transfers at the function level. The expense transfer is made at the account/fund level through a reduction of actual General Fund support expenditures, offset by an equal amount charged to the Educational Fee fund for each specific function.

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The UAS report code for this sub-category is 430802. No further breakdown for reporting purposes is required.

II. REPORTING CATEGORIES (Cont.)

E. TEACHING HOSPITAL--42XXXX

This category includes all expenditures associated with the patient care operations of a hospital, including nursing and other professional services, general services, administrative services, fiscal services, and charges for physical plant operations and institutional support.

Expenditures for activities that take place within a hospital that are categorized more appropriately as instruction or research should be excluded from this category and accounted for in the appropriate categories discussed earlier in this chapter.

The UAS report code for this sub-category is 420101. No further breakdown for reporting purposes is required.

F. STUDENT SERVICES--68XXXX

This category includes funds expended for the admissions and registrar's offices and for activities whose primary purpose is to contribute to a student's emotional and physical well-being and intellectual, cultural, and social development outside the context of a formal instruction program, including the following:

- Student activities, cultural events, student newspapers, intramural athletics, student organizations, and intercollegiate athletics (if the program is operated as an integral part of the department of physical education, and not as an essentially self-supporting activity);
- Supplemental educational services to provide matriculated students with supplemental instruction outside the normal academic program (e.g., remedial instruction);
- Counseling and career guidance (excluding informal academic counseling by the faculty);
- Student aid administration; and
- Student health services (if not operated as an essentially self-supporting activity).

This category is comprised of the following sub-categories:

1. Administration includes expenditures of activities established to provide administrative guidance and support for Student Services, such as Deans of Students and Vice Chancellors--Student Affairs.

The UAS report code for this sub-category is 680001. No further breakdown for reporting purposes is required.

2. Cultural and Social Activities includes expenditures for activities established to provide for a student's social and cultural development outside the degree curriculum. Activities included in this sub-category include cultural events, student newspapers, intramural athletics, student organizations, etc.

Expenditures for the intercollegiate athletics program are included in this sub-category if the program is not operated as an essentially self-supporting operation (see the Auxiliary Enterprises (76XXXX) category for reporting information for self-supporting operations).

This sub-category is comprised of the following UAS report codes:

	<u>UAS Codes</u>
Cultural Programs	680102
Associated Students	680103
Housing Services	680105
Other Social Services	680106
Public Ceremonies	680107
Recreational Programs	680108

3. Supplementary Educational Services includes expenditures for activities established primarily to provide matriculated students with supplemental instruction outside of the normal academic program, i.e., remedial instruction.⁶

The UAS report code for this sub-category is 680301. No further breakdown for reporting purposes is required.

⁶ Refer to Category A, Instruction, for reporting Subject A.

II. REPORTING CATEGORIES (Cont.)F. STUDENT SERVICES--68XXXX (Cont.)

4. Counseling and Career Guidance includes testing centers, placement offices, etc.⁷

This sub-category is comprised of the following UAS report codes:

	<u>UAS Codes</u>
Counseling	680403
Disadvantaged Students Assistance	680405
Foreign Students Programs	680406
Placement	680408

5. Financial Aid Administration includes only expenditures for activities established to provide financial aid services and assistance to students.⁸

The UAS reporting code for this sub-category is 680601. No further breakdown for reporting purposes is required.

6. Student Admissions and Records includes expenditures for the activities of the student admissions office and the registrar's office.

This sub-category is comprised of the following UAS report codes:

	<u>UAS Codes</u>
Admissions	680702
Registrar	680708

7. Student Health Services includes expenditures for student health services operated as a service to the student body rather than as an essentially self-supporting auxiliary enterprise.

The UAS reporting code for this sub-category is 680901. No further breakdown for reporting purposes is required.

⁷ Informal academic counseling provided by a faculty member in relation to a course assignment is excluded from this sub-category.

⁸ Excludes expenditures for outright grants, which are included in the Student Financial Aid (78XXX) category.

8. Compensated Absences includes accrued vacation and compensatory time expense for the Student Services category.

The UAS report code for this sub-category is 680201. No further breakdown for reporting purposes is required.

9. Provisions includes all provision accounts budgeted to the Student Services (68XXXX) category.

This sub-category is comprised of the following UAS report codes:

	<u>UAS Codes</u>
Employee Benefits	681999
Other Provisions	681998

10. Educational Fee Expense Proration includes expenditure transfers at the function level. The expense transfer is made at the account/fund level through a reduction of actual General Fund support expenditures, offset by an equal amount charged to the Educational Fee fund for each specific function.

** The UAS report code for this sub-category is 680002. No further breakdown for reporting purposes is required.

G. INSTITUTIONAL SUPPORT--72XXXX

This category includes expenditures for the following:

- Central executive-level activities involving management and long-range planning for the entire institution, such as the governing board, planning and programming, and legal services;
- Fiscal operations, including the investment office;
- Administrative data processing;
- Space management;
- Employee personnel and records;
- Logistical activities that provide procurement, storerooms, safety, security, printing, and transportation services to the institution;

II. REPORTING CATEGORIES (Cont.)G. INSTITUTIONAL SUPPORT--72XXXX (Cont.)

- Faculty and staff support services that are not operated as auxiliary enterprises; and
- Activities involving community and alumni relations, including development and fund raising.

This category is comprised of the following sub-categories:

1. Executive Management includes expenditures for all central executive level activities distinct from any one program involving management and long-range planning for the entire institution, including such operations as executive direction (e.g., the governing board), planning and programming, and legal operations.

This sub-category is comprised of the following UAS report codes:

	<u>UAS Codes</u>
Regents' Office	720110
President and Vice President	720130
Chancellors and Vice Chancellors	720150
Treasurer	720160
General Counsel	720170
Academic Senate Secretariat	720180
Planning and Budgeting	720190

2. Fiscal Operations includes expenditures for operations related to fiscal control and an institution's investments, such as the accounting office, bursar, etc.

This sub-category is comprised of the following UAS report codes:

	<u>UAS Codes</u>
Accounting	720310
Auditing--Internal and External	720320
Cashiers	720330
Contracts and Grants Administration	720340
Bad Debt Write-off	720350
Insurance Management	720360

3. General Administration Services includes expenditures for activities that provide central administrative support to the other activities of

institution, such as administrative data processing and employee personnel and records.

This sub-category excludes expenditures for student admissions and the registrar's office, which are reported under the Student Services (68XXXX) category.

This sub-category is comprised of the following UAS report codes:

	<u>UAS Codes</u>
Computer Centers	720520
Environmental Health and Safety	720530
Information Systems	720550
Personnel	720580
Other	720590

4. Logistical Services includes expenditures for activities that provide procurement services and support materials for the operation of the campus, such as purchasing, transportation, printing, campus security, etc.

This sub-category is comprised of the following UAS report codes:

	<u>UAS Codes</u>
Business Management	720710
Construction Management	720711
Duplicating	720715
Garage	720725
Mail and Messenger	720750
Materiel Management	720752
Police	720760
Telephone	720790

5. Community Relations (Public Relations/Development) includes expenditures for activities established to maintain relationships with the general community, alumni, or other constituents, and to conduct activities related to development and fund raising.

This sub-category is comprised of the following UAS report codes:

	<u>UAS Codes</u>
Development	720910
Public Information	720970
Publications	720972
Relations with Schools	720975

6. Recharges to Student Services includes accounts recharged for Institutional Support and Maintenance and Operation of Plant costs funded by student fees.

The UAS report code for this sub-category is 721201. No further breakdown is required for reporting purposes.

- ** 7. Compensated Absences includes accrued vacation and compensatory time expense for the Institutional Support category.

The UAS report code for this sub-category is 720801. No further breakdown for reporting is required.

8. Provisions includes all provision accounts budgeted to the Institutional Support (72XXXX) category.

This sub-category is comprised of the following UAS report codes:

UAS Codes

Employee Benefits	721999
Other Provisions	721998

- ** 9. Educational Fee Expense Proration includes expenditure transfers at the function level. The expense transfer is made at the account/fund level through a reduction of actual General Fund support expenditures, offset by an equal amount charged to the Educational Fee Fund for each specific function.

The UAS report code for this sub-category is 729898. No further breakdown for reporting purposes is required.

H. OPERATION AND MAINTENANCE OF PLANT--64XXXX

This category includes the following:

- All expenditures of current operating funds for the operation and maintenance of physical plant,⁹ in all

⁹ Excludes expenditures made from institutional plant funds accounts.

- cases net of amounts charged to auxiliary enterprises, hospitals, and independent operations;
- All expenditures for operations established to provide services and maintenance related to grounds and facilities;
- Utilities, fire protection, and certain types of maintenance expenditures made from plant funds, which are reclassified as current fund expenditures at fiscal closing.

This category is comprised of the following UAS report codes:

	<u>UAS Codes</u>
Administration	640101
Building Maintenance and Major Repairs and Alterations	640202
Fire Department	640303
Grounds Maintenance	640404
Janitorial Service	640505
Plant Service	640606
Refuse Disposal	640707
Utilities	640808
** Compensated Absences	640900
Recharges to Student Services	640901
Employee Benefits	640999
Other Provisions	640998
** Educational Fee Expense Proration	640902

I. STUDENT FINANCIAL AID--78XXXX

This category includes the following expenditures:

- Scholarships and fellowships financed from current funds (either restricted or unrestricted) given as an outright grant¹⁰ to students selected by the institution;

¹⁰ The recipient of an outright grant is neither required to perform services for the institution as consideration for the grant, nor expected to repay the amount of the grant to the funding source. When services are required in exchange for financial assistance, as in the Federal College Work-Study Program, the charges should be classified as expenditures of the departmental or organizational unit to which the service is rendered.

- Trainee stipends, prizes, and awards (except trainee stipends awarded to individuals who are *not enrolled in formal course work*, which are charged to instruction);
- Research; or public service grants; and
- Aid to students in the form of tuition or fee remissions.

If the institution is given custody of the funds, but is not allowed to select the recipient of the grant, e.g., the Federal Basic Educational Opportunity Grants program or ROTC scholarships, the funds are reported in the Agency Funds group rather than the Current Funds group.

The UAS report code for this category is 780101. No further breakdown for reporting purposes is required.

J. AUXILIARY ENTERPRISES--76XXXX

Auxiliary enterprises are entities that exist to furnish goods or services to students, faculty, or staff and are managed essentially as self-supporting activities.¹¹ The fees charged are directly related, although not necessarily equal, to the cost of the goods or services furnished. Such enterprises include residence halls, food services, intercollegiate athletics (if essentially self-supporting), college stores, faculty clubs, faculty and staff parking, faculty housing, and student health services (if essentially self-supporting).¹²

This category includes all expenditures relating to the operation of auxiliary enterprises, including expenditures for operation and maintenance of plant and institutional support.

This category is comprised of the following UAS report codes:

¹¹ The general public may be served only incidentally by an auxiliary enterprise.

¹² Hospitals, although they may serve students, faculty, or staff, are classified separately because of their relative financial significance.

II. REPORTING CATEGORIES (Cont.)J. AUXILIARY ENTERPRISES--76XXXX (Cont.)UAS Codes

Apartments	760100
Book Stores	760200
Cafeterias	760300
Residence Halls	760400
Parking	760500
Intercollegiate Athletics	760600
Other	760700
Compensated Absences	760800
Employee Benefits	760999
Other Provisions	760998

K. DEPARTMENT OF ENERGY LABORATORIES (No UAS Code)

This category includes expenditures associated with the federally funded Department of Energy research laboratories at Berkeley, Livermore, and Los Alamos.

L. PROVISIONS FOR ALLOCATION--80XXXX

This category includes funds held for subsequent allocation to campus departments or programs. Included in the provision accounts are funds held for a specific purpose such as

- Merit increases and promotions, range adjustments, academic upgrading, staff reclassifications, and price increases;
- Unallocated funds such as undistributed endowment income, unallocated student fees, and scholarship funds; and
- The assigned campus budgetary savings target.

The UAS report code for this category is 800000. No further breakdown for reporting purposes is required.

III. RESPONSIBILITIES

Campus accounting and budget offices have joint responsibility for assigning UAS codes for campus accounts.

The Vice President--Financial Management and the Vice President--Budget have joint responsibility for assigning UAS codes for Systemwide accounts.

IV. REFERENCES

NACUBO, "College and University Administration."

Accounting Manual chapter:

A-115-2 Accounting Codes.

Planning and Budget Manual chapter:

4010 Operating Budget Amendments.

Director Donald L. Alter, Memorandum to Accounting Officers on Uniform Accounting Codes for Compensated Absences Liability, June 13, 1990.

Manager Barbara Lester, Memorandum to Accounting Officers on 1994-95 Shift of General Fund Expenditures to Educational Fee Fund, March 8, 1995.

Accounting Manual chapter first published 9/1/78. Revised: 11/1/83, 3/1/84, 12/30/97, and 9/30/98; analyst--Barbara Lester.