

## **FISCAL CLOSING**

### **I. POLICY**

- A.** The University's Fiscal Year begins on July 1 and ends on June 30.
- B.** A requirement of The Regents is the submission by the University's Administration of an Annual Financial Report to the Regents' Committee on Finance, who in turn submits it to the Board of Regents.
- C.** The Regents' Committee on Audit will recommend to the Board of Regents a firm of independent certified public accountants which shall audit the financial statements of the University on an annual basis in accordance with generally accepted auditing standards. (The firm currently engaged by The Regents is PriceWaterhouseCoopers.)

### **II. REFERENCES**

- A.** By-Law 12.1(c) of the Board of Regents.
- B.** Board of Regents' Minutes, September 19, 1969.
- C.** Assistant Vice President-Financial Management's Schedule of Steps for Fiscal Closing for the Current Fiscal Year.
- D.** President Gardner's Letter, December 4, 1984.

### **III. BACKGROUND**

Briefly stated the fiscal closing operation is comprised of three phases:

- A.** Preparation of accounts/funds for fiscal year end closing using the following steps:
  - 1. Departmental analysis of fund activity and balances to determine necessary adjustments to eliminate overdrafts, and to record data in the appropriate period.
  - 2. Review and recording of expenditure accruals, equipment depreciation, inventories and work-in-progress of auxiliary enterprises, service enterprises, and all other self-supporting activities. Procedural instructions will be sent to individual self-supporting activities.
  - 3. General Accounting Division capitalization of plant acquisitions, including equipment, library collections and certain computer software.

**UCSD POLICY AND PROCEDURE MANUAL  
FINANCIAL ADMINISTRATION—GENERAL  
SECTION 300-60 PAGE 2**

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- B.** The disposition of unexpended balances. (See *Supplement III* for general outline.)

Balances in certain Specific State Appropriations (18XXXx), which are not expended or liened at the end of the fiscal year, June 30, will lapse (revert to the original source). (See *Supplement III*)

- C.** Preparation of financial reports for the fiscal year concluded.

**IV. RESPONSIBILITIES**

- A.** The Assistant Vice Chancellor-Business and Financial Services/Controller is responsible for coordinating the closing operations for the San Diego Campus and for meeting the deadlines set forth in the Schedule of Steps for Fiscal Closing issued by the University's Assistant Vice President-Financial Management.
- B.** Departmental administrators are responsible for meeting the deadlines set forth in the *Chronological Summary of Departmental Action and Cutoff Dates for Fiscal Year Closing, Supplement I*.

**UCSD POLICY AND PROCEDURE MANUAL  
FINANCIAL ADMINISTRATION—GENERAL  
SECTION 300-60 PAGE 1**

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**FISCAL CLOSING  
SUPPLEMENT GUIDE**

<b>SUPPLEMENT</b>	<b>TITLE</b>
I	Chronological Summary of Departmental Action and Cutoff Dates for Fiscal Closing
II	Detailed Instructions
III	Disposition of Unexpended Balances at Year-end

**UCSD POLICY AND PROCEDURE MANUAL  
FINANCIAL ADMINISTRATION—GENERAL  
SECTION 300-60 SUPPLEMENT I PAGE 1**

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**CHRONOLOGICAL SUMMARY OF DEPARTMENTAL  
ACTION AND CUTOFF DATES FOR FISCAL YEAR  
2001 - 2002 CLOSING**

<b>DUE DATE</b>	<b>DUE IN TO</b>	<b>DEPARTMENTAL ACTION</b>	<b>REFERENCE SUPPLEMENT &amp; ITEM NO</b>
May 8	Campus Budget Office	Interlocation Transfers of Funds	II ***
June 10	Capital Planning	Establish/augment Capital Improvement Projects	II 15
June 12	Payroll	Online timekeeping entry deadline date (hourly-rated employees) for 6/19/02 paydate.	II 5
June 14	Storehouse	Storehouse Requisitions for custom items which the Storehouse receives by fax, mail or by telephone. By 3:30 p.m.	II 7
June 14	Purchasing	Purchase Order Requisition (Paper).	II 1
June 14	Physical Plant Services	Work Order Requests (C&RS) Services.	II 3
June 19	Office of Post Award Financial Services (OPAFS)	Payroll Expense Transfer (PET) for funds monitored by OPAFS. (see June 21 for other funds).	II 6
June 19	Purchasing	Purchase Order Requisition (Online).	II 1
June 20	Payroll	Online timekeeping entry deadline date (monthly-rated employees) for 7/01/02 paydate.	II 5
June 21	Payroll	Payroll Expense Transfer (PET) for Non-OPAFS funds.	II 6
June 24	Payroll	PPS final date to establish new employee or change employee status for monthly-rated employees' 7/01/02 paydate.	II 4
June 21	Purchasing	Low Value Purchase Orders (Paper).	II 2
June 21	Student Business Services (SBS)	Medical Center and University Invoices (ISIS AR). By 10:00 am.	II 14
June 24	General Accounting	Intercampus Recharges and Cost Transfers (Form 2059).	II 16
June 26	Payroll	Online timekeeping entry deadline date (hourly-rated employees) for 7/03/02 paydate.	II 5

**UCSD POLICY AND PROCEDURE MANUAL  
FINANCIAL ADMINISTRATION—GENERAL  
SECTION 300-60 SUPPLEMENT I PAGE 2**

Effective: 5/24/02

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---

June 27	Payroll	PPS final date to establish new employee or change employee status for hourly-rated employees' 7/01/02 paydate.	II	4
June 28	Office Of Post Award Financial Services (OPAFS)	Electronic Non-Payroll Expense Transfers (ENPET) requiring OPAFS review (see July 13 for other funds).	II	10.a
June 28	Storehouse	Storehouse Requisitions for stock items which the Storehouse receives by fax, mail or by telephone. By 3:30 p.m.	II	7
June 28	Cashier's	The Central Cashier's Unit will be open until 4 p.m., but all Campus deposits (including Sub-Cashier's) should be delivered to Central Cashier's Unit by 2:00 pm. Departments that have cash receipts (i.e., cash or checks on hand) must deposit them with the Central Cashier by 4 p.m. Medical Center deposits (including Sub-Cashier's) must be deposited with Medical Center Cashier by 3:00 p.m. Medical Center cafeteria and pharmacy deposits are due at the Medical Center Cashier by 9:00 a.m. on July 1.	II	8
June 28	Purchasing	Low Value Purchase Orders (Online)	II	2
July 1	Medical Center Cashier	Medical Center cafeteria and pharmacy deposits to Medical Center Cashier, by 9:00a.m.	II	8
July 1	Campus Budget Office	Permanent Transfers of Funds affecting Staff Salaries expense account 61xxxx (must be entered online by 10:00am for approval by VC & CBO). <b>Please note, transfers must have June transaction dates.</b>	II	9.b
July 2	Academic Personnel	Permanent and current-year Transfers of Funds affecting Academic Salaries expense account 60xxxx (must be entered online by 10:00 a.m. for approval by APO). <b>Please note, transfers must have June transaction dates.</b>	II	9.a
July 3	Administrative Computing	Recharges (Automated): By 1:00 p.m. <b>Please note, transactions must have June dates.</b>	II	12
July 5	General Accounting	Recharges processed by departments online <b>Please note, transactions must have June dates.</b>	II	13
July 5	Office of Post Award Financial Services (OPAFS)	Budget Adjustment Journals (BAJ) and Financial Journals for funds monitored by OPAFS. (see July 13 for other funds). <b>Please note, journals must have June transaction dates</b>	II	10.b
July 10	Campus Budget Office	Online permanent Transfers of Funds affecting expense accounts 62xxxx – 69xxxx. <b>Please note, transfers must have June transaction dates.</b>	II	9.c
July 10	Campus Budget Office	Online current-year Transfers of Funds affecting expense accounts 61xxxx – 69xxxx. <b>Please note, transfers must have June transaction dates.</b>	II	9.d

**UCSD POLICY AND PROCEDURE MANUAL  
FINANCIAL ADMINISTRATION—GENERAL  
SECTION 300-60 SUPPLEMENT I PAGE 3**

Effective: 5/24/02

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July 12	General Accounting	Online Budget Adjustment Journals, Financial Journals, IFIS Non-Payroll Expense Transfers (NPET), Electronic Non-Payroll Expense Transfers (ENPET) not requiring OPAFS review (see June 28 and July 5 for OPAFS items). <b>Please note, journals/transfers must have June transaction dates</b>	II	11
July 12	General Accounting	Self-Supporting Activities – Online entries: 1. to record Final FY 2001/2002 depreciation. 2. to record June 30, 2002 inventory. 3. to record June 30, 2002 work-in-progress. 4. to zero deposit clearing accounts. 5. to zero bankcard clearing accounts.	II	***
July 12		<b>JUNE PRELIMINARY OPERATING LEDGER CUT-OFF</b>		
Aug 2		<b>JUNE FINAL LEDGER CUT-OFF</b>		
Aug 9		<b>JULY, FY 2002/03, LEDGER CUT-OFF</b>		
Aug 31	General Accounting	Self-Supporting Activities – Online entry to record Indirect Cost Recovery (Differential Income).	II	***

**UCSD POLICY AND PROCEDURE MANUAL  
FINANCIAL ADMINISTRATION—GENERAL  
SECTION 300-60 SUPPLEMENT I PAGE 4**

Effective: 5/24/02

Supersedes: 6/1/01

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**Contacts for fund specific closing information:**

<b>Fund(s)</b>	<b>Fund Number(s)</b>	<b>Individual</b>	<b>Extension</b>
Agency Funds	00001x – 00299x	Cam Thach	44076
Plant Funds	00300x – 01999x	Julie Staffiero	44638
Principal Appropriated Funds	04000x – 9599x	Ken Billmeier	44995
Educational Fund	05397x	Ken Billmeier	44995
Opportunity Fund	07427x	Ken Billmeier	44995
Private Gifts	14000x & 14001x	Judith Sanger (For Closing Inquiries)	40423
Federal Contracts/Grants	16000x – 16015x	Rachel Mercado (For Closing Inquiries)	40703
Special State Appropriations	18000x – 18199x	Robin Posner	40859
State Agency Agreements	18200x – 18999x	Judith Sanger (For Closing Inquiries)	40423
General Fund	19900x	Steve Ste. Marie	44951
Specific State Appropriations	19901x – 19999x	Robin Posner	40859
Student Fees	20000x – 20299x	Robert Colio	44992
ESPP (University Extension)	20300x & 20306x	Marlene Trivino	48514
OCME	20302x – 20305x	Clayton Egan	44673
Local Government Agreements	20600x – 20999x	Judith Sanger (For Closing Inquiries)	40423
Federal Contracts/Grants	21000x – 33999x	Rachel Mercado (For Closing Inquiries)	40703
Endowment Funds	34100x – 39799x	Robert Colio	44992
Unrestricted Gifts	39800x - 39998x	Judith Sanger (For Closing Inquiries)	40423
Private Gifts, Grants & Contracts, incl Fed Flow-Thru	40000x - 59999x	Judith Sanger (For Closing Inquiries)	40423
<b>Self-Supporting Activities/Reserves:</b>	<b>See Below</b>	<b>See Below</b>	
VCBA & VCER Activities	60000x - 69999x	Laurie Martin	44562
VCBA & VCER Activities	70000x - 74999x	Laurie Martin	44562
VCBA & VCER Activities	75000x - 76999x	Laurie Martin	44562
VCBS Activities	60000x - 69999x	Clayton Egan	44673
VCBS Activities	70000x - 74999x	Clayton Egan	44673
VCBS Activities	75000x - 76999x	Clayton Egan	44673
VCMS & VCRM&P Activities	60000x - 69999x	Julie Staffiero	44638
VCMS & VCRM&P Activities	70000x - 74999x	Julie Staffiero	44638
VCMS & VCRM&P Activities	75000x - 76999x	Julie Staffiero	44638

**UCSD POLICY AND PROCEDURE MANUAL  
 FINANCIAL ADMINISTRATION—GENERAL  
 SECTION 300-60 SUPPLEMENT I PAGE 5**

Effective: 5/24/02

Supersedes: 6/1/01

Issuing Office: Business & Financial Svcs, General Accounting Division

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VCAA & VCSA Activities	60000x - 69999x	Marlene Trivino	48514
VCAA & VCSA Activities	70000x - 74999x	Marlene Trivino	48514
VCAA & VCSA Activities	75000x - 76999x	Marlene Trivino	48514
Contract & Grant Administration	69750x	Steve Ste. Marie	44951
UC DRD Funds	69757x, 69758x	Erlinda Sanchez	44075
Complimentary & Beneficial Activities	69895x	Erlinda Sanchez	44075
Reserve for Summer Session	75025x	Robert Colio	44992
Reserve-Financial Aid Administration	75040x	Robert Colio	44992
Private Contracts, incl Fed Flow-Thru	78000x – 89999x	Judith Sanger (For Closing Inquiries)	40423

Mail Codes By Department – 2001/02 Fiscal Closing

Academic Personnel	0065
Campus Budget Office	0936
Cashier's	0009
Disbursements	0955
Office of Post Award	
Financial Services (OPAFS)	0954
General Accounting	0953
Human Resources	0922
Medical Ctr Accounting	8905
Payroll	0952
Physical Plant Services	0908
Purchasing	0914
Storehouse	0046
Student Business Services	0050

## SAN DIEGO CAMPUS FISCAL CLOSING DETAILED INSTRUCTIONS

A chronological summary of cutoff dates required for departmental action is provided in Supplement I as a guide to the following Fiscal Closing Detailed Instructions and must be used as a reference in order to meet the various closing date deadlines.

Note: Whenever the statement "for the current fiscal year" appears, it refers to the fiscal year being closed. Whenever the statement "the next fiscal year" appears, it refers to the fiscal year immediately succeeding the fiscal year being closed.

1. **Purchase Order Requisitions--(Paper/Online):** To ensure requisitions are processed for the current fiscal year, they must reach the Purchasing Division no later than the dates indicated in *Supplement I*.
2. **Low Value Purchase Orders—(Paper/Online):** To ensure purchase orders are processed for the current fiscal year, they must reach the Purchasing Division no later than the dates indicated in *Supplement I*.
3. **Work Order Requests:** In order to be recorded as current fiscal year encumbrances or expenditures, Work Order Requests must be received by Physical Plant Services by the date indicated in *Supplement I*. Work Order Requests must describe specific work that is to be performed.
4. **Payroll-Newly Hired or Changed Status Employees:** Final dates for online Payroll Personnel System (PPS) entries to establish new employee or change employee status for monthly-rated employees' July 1, 2002 paydate and for hourly-rated employees' July 3, 2002 paydate are indicated in *Supplement I*.
5. **Payroll:** Online timekeeping entries for June will be due on the dates indicated in Supplement I for both monthly-rated and hourly-rated employees. Entries should include payment for all services rendered in June.
6. **Payroll Expense Transfer (PET):** In order for transfers to appear in the June Preliminary Operating Ledger and in the June Distribution of Payroll Expense (DOPE), Payroll Division or Office of Post Award Financial Services (OPAFS) must receive Payroll Expense Transfers by the dates indicated in *Supplement I*.
7. **Storehouse:** All Storehouse Requisitions for custom and stock items received by the Storehouse by the dates indicated in *Supplement I* will be recorded as expenditures in the June Preliminary Operating Ledger.
8. **Cashiers:** All cash received on campus and at the Medical Center prior to the close of the last business day in June must be recorded as current fiscal year's business. The Central Cashier's Office will be open for deposits until 2:00 pm on the last business day in June. UCSD Medical Center subcashiers are requested to make their deposits by 3:00 pm on the last business day of June. The UCSD Medical Center Pharmacy and Cafeteria are exempt from this provision and will make their final June deposits by 9:00 am on the first business day in July.
9. **Transfer of Funds:**
  - a. Permanent and current year Transfer of Funds affecting Academic Salaries expense account 60xxxx must be entered online by 10:00 am on the date indicated in *Supplement I*.
  - b. Permanent Transfer of Funds affecting Staff Salaries expense account 61xxxx must be entered online by 10:00 am on the date indicated in *Supplement I*.

**UCSD POLICY AND PROCEDURE MANUAL  
FINANCIAL ADMINISTRATION—GENERAL  
SECTION 300- 60 SUPPLEMENT II PAGE 2**

**Effective:** 5/24/02

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**Issuing Office:** Business & Financial Svcs, General Accounting Division

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- c. On-line entries for permanent Transfer of Funds affecting expense accounts 62xxxx through 69xxxx must be completed by the date indicated in *Supplement I*.
  - d. On-line entries for current-year Transfers of Funds affecting expense accounts 61xxxx through 69xxxx must be completed by the date indicated in *Supplement I*.
10. **Funds monitored by OPAFS:**
- a. Electronic Non-Payroll Expense Transfers (ENPET) requiring OPAFS review must be entered on-line and a copy of the ENPET Summary and backup documentation must be received by OPAFS by the date indicated in *Supplement I* to be recorded in the June Preliminary Operating Ledger.
  - b. Budget allocations (EMF template, journal rule class BA13), budget realignments (EMF template, journal rule class B013) and financial journals (EMF template, journal rule class FE53) must be entered on-line by the date indicated in *Supplement I* to be recorded in the June Preliminary Operating Ledger.
11. **Funds not monitored by OPAFS:** Budget adjustment journals (GEN template, journal rule class BG13), financial journals (GEN template, journal rule class FG53), IFIS Non-Payroll Expense Transfers (NPET), and Electronic Non-Payroll Expense Transfers (ENPET) not requiring OPAFS review, must be entered on-line by the date indicated in *Supplement I* to be recorded in the June Preliminary Operating Ledger. Please note that budget adjustment journals cannot be used to affect budgeted funds monitored by the Campus Budget Office (please refer to item 9, above).
12. **Recharges (Automated):** Campus recharge activities for which recharges are processed by Administrative Computing should submit electronic files to Administrative Computing by 1:00 p.m. on the date indicated in *Supplement I*. For activities having significant work-in-progress, the files should include recharges for work completed through June 30.
13. **Recharges (On-line):** Campus recharge activities which process their own recharges online should complete their processing by the date indicated in *Supplement I*. For activities having significant work-in-progress, recharges for work completed through June 30 should be included.
14. **University Invoices (ISIS AR):** University Invoices (billings) which are received by the Student Business Services Office by the date indicated in *Supplement I* will appear in the June Preliminary Operating Ledger.
15. **Establish/Augment Capital Improvement Projects:** Departments/units must send a written request to Capital Planning, mail code 0915, no later than the date indicated in *Supplement I* in order (1) to establish new FY 2001/02 projects or (2) to affect existing projects which require augmenting, substitution of funding or return of funds to originating source. Please note capital improvement projects are represented by organization numbers 96xxxx.
16. **Intercampus Recharges and Cost Transfers:** Activities recharging other UC campuses must submit recharge documents (Form 2059) to General Accounting by the date indicated in *Supplement I*.

Questions about the information above should be directed to Dennis Beeson ([dbeeson@ucsd.edu](mailto:dbeeson@ucsd.edu), extension 44502) or Ken Billmeier ([kbillmeier@ucsd.edu](mailto:kbillmeier@ucsd.edu), extension 44995) General Accounting Division.

If there are questions concerning the application of the information to a specific fund, please contact the responsible person(s) listed in *Supplement I*.

**UCSD POLICY AND PROCEDURE MANUAL  
FINANCIAL ADMINISTRATION—GENERAL  
SECTION 300- 60 SUPPLEMENT III PAGE 1**

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**DISPOSITION OF UNEXPENDED BALANCES AT YEAR-END**

<b>FUND NUMBER(S)</b>	<b>FUND DESCRIPTION</b>	<b>DISPOSITION</b>
00800x-00999A	Plant Funds-State	Balances at June 30 may have to be validly liened or expended depending on fund number. For lapsing dates, call Mercedes Benton, x44638.
07427x	Opportunity Fund	Reappropriated subject to budgetary controls which may be required within specific Vice Chancellor's areas. The carry forward of Academic Salaries is dependent on Vice Chancellor's policies.
04000x-09599x (except 07427x)	Principal Appropriated as Income	Disposition of unexpended balances depends upon terms of individual funds. Please consult Accounting Office for detail. If reappropriated, reappropriated by index.
14000x & 14001x	Private Gifts	Reappropriated if continuing. If reappropriated, reappropriated by index.
16000x-16015x	Federal Contracts/Grants	Reappropriated if continuing. If reappropriated, reappropriated by index
18000x-18199x	Special State Appropriations	Funds Awarded in FY 99/00 (18011, 18016, 18024, 18046, 18061, 18066) terminate 6/30/02.  Funds awarded in FY 00/01 (18007, 18012, 18014, 18022, 18025, 18021, 18047, 18059) and funds awarded in 01/02 (18013, 18015, 18021, 18023, 18048) will be reappropriated to FY 02/03, provided all carry forward procedures as set forth by the granting agency have been complied with, if appropriate. Expenses against reappropriated 00/01 funds must be completed/claimed by 6/30/03. Expenses against reappropriated 01/02 funds must be completed/claimed by 6/30/04.
18200X-18999x	State Agency Agreements	Lottery funds (18082, 18083, 18084, 18085) will be reappropriated to FY 02/03. Reappropriated if continuing agreement. If reappropriated, reappropriated by index.
19900x	General Fund	Reappropriated subject to budgetary controls which may be required within specific Vice Chancellor's areas. The carry forward of Academic Salaries is dependant on Vice Chancellor's policies. If reappropriated, reappropriated by index.
19901x-19999x	Specific State Appropriations	Reappropriated subject to budgetary controls which may be required within specific Vice Chancellor's areas. The carry forward of Academic Salaries is dependant on Vice Chancellor's policies. If reappropriated, reappropriated by index.
20000A	Registration Fee	Reappropriated subject to budgetary controls which may be required within specific Vice Chancellor's areas. The carry forward of Academic Salaries is dependant on Vice Chancellor's policies.
20078x	Candidacy Fee	Reappropriated by index.
20095x	Education Fee	Reappropriated subject to budgetary controls which may be required within specific Vice Chancellor's areas. The carry forward of Academic Salaries is dependant on Vice Chancellor's policies.

**UCSD POLICY AND PROCEDURE MANUAL  
FINANCIAL ADMINISTRATION—GENERAL  
SECTION 300- 60 SUPPLEMENT III PAGE 2**

**Effective:** 5/24/02

**Supersedes:** 6/1/01

**Issuing Office:** Business & Financial Svcs, General Accounting Division

<b>FUND NUMBER(S)</b>	<b>FUND DESCRIPTION</b>	<b>DISPOSITION</b>
20250x	Campus Activity Fee	Reappropriated subject to budgetary controls which may be required within specific Vice Chancellor's areas. The carry forward of Academic Salaries is dependant on Vice Chancellor's policies.
20221x	Med School Student Fee	There are no allocations. All revenues will be transferred to Office of the President.
20226x	Professional Degree Fee	Reappropriated subject to budgetary controls which may be required within specific Vice Chancellor's areas. The carry forward of Academic Salaries is dependant on Vice Chancellor's policies.
20227x	Duplicate Degree Fee	There are no allocations. All revenues will be transferred to Office of the President
20245x	Visual Art/Fees	Reappropriated by index.
20246x	Laboratory Course Fees	Reappropriated by index.
20251x	College's Activity Fee	Reappropriated by index.
20265x	Student Center Fee	Reappropriated subject to budgetary controls which may be required within specific Vice Chancellor's areas. The carry forward of Academic Salaries is dependant on Vice Chancellor's policies.
20270A & 20271A	Recreational Facility Fee	Reappropriated by index.
20275x	Graduate Student Activity Fee	Reappropriated by index.
20280x	Student Health Service Fee	Reappropriated by index.
20290x & 20291x	Summer Session	Special reappropriation process. Please contact General Accounting for additional information.
20300x & 20306x	ESPP (UnEX)	a) All balances transferred to reserves. b) Outstanding commitments may be carried forward before transfer of balances to reserve.
20302x-20305x & 20307x-20315x	OCME	Reappropriation process varies. Please contact General Accounting for additional information.
20600x-20999x	Local Government Agreements	Reappropriated if continuing agreement. If reappropriated, reappropriated by index.
21000x-33999x	Federal Contracts and Grants	Reappropriated if continuing contract and grant. If reappropriated, reappropriated by index.
34100x-39799x	Endowment Income	Disposition of unexpended balances depends upon terms of the individual funds. Please consult General Accounting Division for detail. If reappropriated, reappropriated by index.

**UCSD POLICY AND PROCEDURE MANUAL  
FINANCIAL ADMINISTRATION—GENERAL  
SECTION 300- 60 SUPPLEMENT III PAGE 3**

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**Issuing Office:** Business & Financial Svcs, General Accounting Division

<b>FUND NUMBER(S)</b>	<b>FUND DESCRIPTION</b>	<b>DISPOSITION</b>
39800x-39999x	Unrestricted Gifts and Private Grants	Reappropriated. If reappropriated, reappropriated by index.
40000x-59999x	Private Gifts, Grants & Contracts, incl Fed Flow-Thru	Reappropriated if continuing. If reappropriated, reappropriated by index.
60000x-62999x	Sales and Services of Educational Activities	Normally reappropriated by index.
63000x-63999x	Teaching Hospital Income	Transferred to the Hospital Reserve for Improvements.
64000x-65999x	Sales and Services of Educational Activities	Normally reappropriated by index.
66000x-66099x	Service Enterprises	Normally reappropriated by index.
66100x-68799x	Other Sources	Normally reappropriated by index.
68800x-68849x	Outside Agency Workstudy	Balances lapse.
68850x-69749x	Other Sources	Normally reappropriated by index.
69750x	Federal Contracts and Grant Administration Fund	Reappropriated subject to budgetary controls which may be required within specific Vice Chancellor's areas The carry forward of Academic Salaries is dependant on Vice Chancellor's policies. If reappropriated, reappropriated by index.
69751x-69999x (except 69895x)	Other Sources	Normally reappropriated by index.
69895X	DOE	Disposition of unexpended balances depends upon terms of individual funds. Please consult Accounting Office for detail. If reappropriated, reappropriated by index.
70000x-70499x	Group A Housing	Transferred to Net Revenue fund at the Office of the President.
70500x-74999x	Other Auxiliary Enterprises	Normally reappropriated by index.
75000x-75999x	Reserves	Normally reappropriated by index.
76000x-76999x	Reserves, Replacement	Normally reappropriated by index.
78000x-89999x	Private Contracts, incl Fed Flow-Thru	Reappropriated if continuing. If reappropriated, reappropriated by index.