

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

Effective: 5/24/02

Supersedes: 6/1/01

Issuing Office: Business & Financial Svcs, General Accounting Division

DISPOSITION OF UNEXPENDED BALANCES AT YEAR-END

| FUND NUMBER(S) | FUND DESCRIPTION | DISPOSITION |
|-------------------------------------|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 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. |

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| FUND NUMBER(S) | FUND DESCRIPTION | DISPOSITION |
|-------------------------------|-------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 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. |

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| FUND NUMBER(S) | FUND DESCRIPTION | DISPOSITION |
|----------------------------------|-------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 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. |