

## TABLE OF CONTENTS

Items listed in the column entitled AM CHAPTER OR BFB refer to Accounting Manual chapters or Business and Finance Bulletins (BFB), respectively. Formal or official inquiries regarding the policies contained in a chapter or BFB should be addressed in writing to the Vice President--Financial Management.

	<u>AM CHAPTER OR BFB</u>
I. <u>INTRODUCTION</u>	
Revision Record	A-000-0
Copy Number Assignment	A-000-00
List of Current Pages	A-000-0.5
Table of Contents	A-000-1.0
Index	A-000-1.1
Foreword	A-000-3
University Accounting Program	A-000-4
Accounting Officers' Conferences	A-000-5
II. <u>GENERAL</u>	
A. ACCOUNTING STRUCTURE	
Account Classification	A-115-1
Accounting Codes:	
General Ledger	A-115-2
Accounting Codes:	
Transaction Codes for	
Fund Balances Accounts	A-115-3
Uniform Accounting Structure	U-751-17
B. ACCOUNTING RECORDS AND REPORTS	
Accounting Forms	A-115-25
Accounting Records:	
Automatic DPC Entries	A-115-7
* Evaluation of Legally Separate Entities	
for Financial Reporting Purposes	A-557-67
Financial Control Accounts	F-351
Financial Journals	F-235-45
Official Documentation Required	
in Support of University	
Financial Transactions	A-000-7
Reports	R-265

	<u>AM CHAPTER</u> <u>OR BFB</u>
II. <u>GENERAL</u> (Cont.)	
C. OTHER	
Agency Accounts	BFB A-54
Delegation of Authority--	
Signature Authorization	D-224-17
Insurance: Professional Medical	
and Hospital Liability Program	I-577-55
Internal Control Standards	BFB IA-001
Inventories	I-581
Short-Term Investment Pool (STIP)	
--Distribution of Income	BFB A-60
Use of State of California Pool	
Cars and Garage Facilities	BFB BUS-7
D. Liabilities	
**        Accounting and Financial Reporting	
For Pollution Remediation Obligations	A-200-1
III. <u>COST ACCOUNTING</u>	
Academic Support Unit Costing	
and Billing Guidelines	BFB A-56
University Direct Costing	
Procedures	BFB A-47
IV. <u>CASH AND BANKING OPERATIONS</u>	
Cash: Cash Controls	C-173
Cash: Balances of Individual Funds	C-173-13
Cash: Campus Cash Collection Deposits	C-173-14
Cash: Check Controls	C-173-15
Cash: Disbursements Processing	C-173-15.2
Cash: Deposits and Other Credits	C-173-26
Cash: Letters of Credit	C-555-42
Cash: Petty Cash Disbursements	C-173-61
Cash: Unclaimed and Uncashed Checks	C-173-78
Cash: Credit and Debit Card Program	C-173-85
Cashiering Responsibilities and	
Guidelines	BFB BUS-49
Procedures for Investigating Misuse of	
University Resources	BFB G-29
Internal Control Standards: Issuance and	
Control of Operating Cash Funds	BFB IA-403
V. <u>ACCOUNTS RECEIVABLE OPERATIONS</u>	
Bankruptcy Claims	BFB G-34
Receivables Management	R-212-2

	<u>AM CHAPTER</u> <u>OR BFB</u>
** Sale and Pledges of Receivables and Future Revenues	R-251-1
VI. <u>ACCOUNTS PAYABLE OPERATIONS</u>	
A. DISBURSEMENTS	
Disbursements: Advance Payments	D-371-11
Disbursements: Approvals	D-371-16
Disbursements: Cancellation and Redrawing of Vendor Checks	D-371-12
Disbursements: Discount Terminology	D-371-23
Disbursements: Encumbrance Accounting	D-371-21
Disbursements: Freight	D-371-28
Disbursements: Honorarium Payments	D-371-35
Disbursements: Invoice Processing in Response to Purchase Authorizations	D-371-36
Disbursements: Payments for Deceased Payees Made Through the Vendor System	D-371-62
B. TAXES	
Disbursements: Accounting for and Tax Reporting of Payments Made Through the Vendor System	D-371-12.1
Disbursements: State Tax Withholding from Nonwage Payments to Nonresidents of California	D-371-77
Tax Exemption and Refund Claims Filing for Property Leased by the University	BFB G-38
Taxes: Federal Excise Taxes	T-182-22
** Taxes: Local Telecommunication Taxes	T-182-25
Taxes: Federal Taxation of Aliens	T-182-27
Taxes: Income Tax Information in the Accounting Manual	T-182-37
Taxes: Sales and Use Tax*	T-182-73
Taxes: Taxpayer Identification Numbers	T-182-735
Taxes: Transient Occupancy Taxes	T-182-75
Taxes: State Fuel Taxes	T-182-76
Taxes: Taxation of Scholarship and Fellowship Grants and Educational Assistance	T-182-77

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\* See also University of California Sales and Use Tax Manual, located at the following web site address:

<http://www.ucop.edu/ucophome/policies/sutm/welcome.html>

AM CHAPTER  
OR BFB

VI. ACCOUNTS PAYABLE OPERATIONS (Cont.)

## C. OTHER

Accounting and Reporting for Leases and Installment Purchase Contracts	L-217-11
Administrative Fund Payments	A-253-27
Assignments by Vendors and Construction Contractors	A-773-82
Employee Non-Cash Awards	BFB G-41
Entertainment	BFB BUS-79
Senior Management Automobile Policy and Procedures	E-821
Moving: Policy and Regulations Governing Moving and Relocation	BFB G-13
Reimbursement for Overtime Meals	BFB G-32
Travel: Policy and Regulations Governing Travel	BFB G-28

VII. PAYROLL OPERATIONS

## A. GROSS PAY

Payroll: Attendance, Time Reporting, and Leave Accrual Records	P-196-13
Payroll: Official Pay Dates	P-196-16.5
Payroll: Damage Payments for Services Performed Before Loyalty Oath Is Signed	P-196-21
Payroll: Range Adjustments	P-196-62

## B. TAXES

Payroll: Accounting for and Tax Reporting of Mandatory Deductions and Insurance Benefit Contributions	P-196-11
Payroll: Federal Taxation of Citizens	P-196-28
Payroll: Settlement Payments	P-196-76
Payroll: State Tax Withholding from Employees	P-196-77
Taxes: Federal Taxation of Aliens	T-182-27
Taxes: Income Tax Information in the Accounting Manual	T-182-37
Taxes: Tax Withholding for States Outside of California	T-182-78

	<u>AM CHAPTER OR BFB</u>
C. RETIREMENT	
Payroll: OASDI and Medicare Contributions	P-196-30
Payroll: UCRS Accounting Procedures	P-196-78
D. OTHER DEDUCTIONS AND BENEFITS	
Payroll: Contribution Deductions for Fund-Raising Organizations	P-196-16
Payroll: Deduction-Cost Reimbursement	P-196-23
Payroll: Group Automobile Insurance	P-196-35
Payroll: Health Sciences Compensation Plans	P-196-37
Payroll: Miscellaneous Payroll Deductions for Employee Organizations, Faculty Clubs, and Credit Unions	P-196-53
Payroll: Unemployment Insurance	P-196-77.5
Payroll: Workers' Compensation Insurance	P-196-86
E. OTHER	
Internal Control Standards:	
Departmental Payrolls	BFB IA-101
Payroll: Employee Death Payments	P-196-25
Payroll: Employee Exchanges	P-196-25.5
Payroll: Interlocation Transfers and Appointments	P-196-38
** Payroll: Labor Terminology	P-196-40
Payroll: Salary Attachments and Assignments	P-196-70
Payroll: Termination Benefits	P-196-80
 <u>VIII. STUDENT FINANCIAL AID OPERATIONS</u>	
Accounting Procedures for Recording Federal Financial Aid Administrative Allowance	A-115-62
Student Aid	S-772
Student Aid: Economic Opportunity Act--Work-Study Program	S-772-85

	<u>AM CHAPTER</u> <u>OR BFB</u>
IX. <u>CURRENT FUNDS ACCOUNTING</u>	
A. GENERAL FUNDS	
State Claims	S-717
B. TUITION AND FEES	
Education Abroad Program:	
* Interlocation Transactions	E-227-35
Student Fees: Educational Fee	S-772-31
Student Fees: Exemptions, Waivers, and Special Provisions	S-772-33
University Extension Concurrent Courses	U-538-23
University Extension: Summer Term Deferrals	U-538-27
C. FEDERAL GOVERNMENT	
Contracts and Grants:	
Cash Advance Programs	C-557-21
Contracts and Grants:	
Federal Contract and Grant Administration Funds-- Allocations for Administrative and Disallowed Costs	C-557-23
D. SPECIAL STATE APPROPRIATIONS AND CONTRACTS	
Contracts and Grants:	
Indirect Costs Recovered from State Agencies	C-557-38
H. SALES AND SERVICES OF EDUCATIONAL ACTIVITIES	
Hospitals: Dental Clinics Cost Accounting and Reporting	H-571-21

	<u>AM CHAPTER</u> <u>OR BFB</u>
I. SALES AND SERVICES OF AUXILIARY ENTERPRISES	
Accounting Procedures for Acquisition and Sale of Service Enterprise Assets	A-115-17
Accounting Procedures for Funding Current Working Capital Requirements of Service Enterprises	A-115-18
Auxiliary Enterprises	A-783-1
Costing and Working Capital for Auxiliary and Service Enterprises	BFB A-59
Housing and Food Service Operations Uniform Cost Accounting System	BFB A-17
J. SALES AND SERVICES OF HOSPITALS/ MEDICAL CENTERS	
Health Care Services:	
Professional Fees	H-214-7
Health Sciences	
Compensation Plans	H-214-75
Hospitals: California Hospital Commission Accounting Manual	H-576-11
Hospitals: Acquisition of Medical Groups	H-576-15
Hospitals: Cost Reimbursement by Third Party Sponsors	H-576-18
Hospitals: Financial Evaluation Standards	H-576-28
Hospitals: Patient Activity and Financial Projections (Modeling)	H-576-61
Hospitals: Plant Asset Accounting	H-576-62
Hospitals: Reporting Requirements	H-576-67
Hospitals: Clinical Teaching Support	H-576-73
Hospitals: Working Capital	H-576-85
Medical Centers	H-576
Medical Centers: Accounting for Capitated Contracts	H-576-12
** Medical Centers: Medi-Cal Supplemental Payments	H-576-57
Medical Centers: Patient Accounts Receivable	H-576-60

	<u>AM CHAPTER</u> <u>OR BFB</u>
IX. <u>CURRENT FUNDS ACCOUNTING</u> (Cont.)	
K. OTHER SOURCES	
Campus Computer Center Fiscal Operations	BFB IS-1
Computing Activities: Accounting Procedures for Campus Computer Centers	C-556-12
Operating Guidelines for University Supply Inventories	BFB BUS-54
X. <u>LOAN FUND ACCOUNTING</u>	
Employee Emergency Loan Fund	E-526-48
Faculty Residential Mortgage Revenue Bond Programs	F-117-65
Supplemental Home Loan Program	F-117-73
Student Aid: Loan Fund Accounting	S-772-12
Student Aid: William D. Ford Federal Direct Loan Program	S-772-18
XI. <u>ENDOWMENT AND SIMILAR FUNDS ACCOUNTING</u>	
Endowment and Similar Funds	E-525
Gifts: Financial Reporting of Gifts of Tangible and Intangible Property	G-327
** Gifts: Reporting of Pledges	G-327-66
Investments and Investment Income	I-582
XII. <u>PLANT FUNDS ACCOUNTING</u>	
A. UNEXPENDED PLANT FUNDS	
Plant Accounting: Borrowed Funds--Local	P-415-12
Plant Accounting: Housing Project Units For Sale to Faculty	P-415-36
Plant Accounting: Fabricated Property	P-415-32
Plant Accounting: Stop Notices, Assignments, and Tax Liens	P-415-6
Plant Accounting: Unexpended Plant Funds	P-415-8
B. RETIREMENT OF INDEBTEDNESS FUNDS	
Plant Accounting: Bond Financing	P-415-14
Plant Accounting: Retirement of Indebtedness	P-415-5

	<u>AM CHAPTER</u> <u>OR BFB</u>
C. RENEWALS AND REPLACEMENTS FUNDS	
Plant Accounting: Renewals and Replacements	P-415-66
D. INVESTMENT IN PLANT FUNDS	
Application of Proceeds from the Sale, Trade-in or Transfer of University Property	BFB A-51
Libraries and Collections: Capitalization	L-316-11
Accounting and Reporting for Leases and Installment Purchase Contracts	L-217-11
Capitalization of Property, Plant, and Equipment	P-415-10
Plant Accounting: Capitalization of Expenditures Made from Current Funds	P-415-1
Plant Accounting: Certificates of Participation	P-415-16
Plant Accounting: Commercial Paper	P-415-26
Plant Accounting: Costing and Reconciling Inventorial Equipment Acquisitions	P-415-2
** Plant Accounting: Investment in Plant-Disposals, Write-offs, and Gains and Losses	P-415-3.2
Plant Accounting: Investment In Plant-Capitalization and Elimination in Current Funds	P-415-3
Plant Accounting: Investment In Plant-Depreciation	P-415-3.1
Plant Accounting: Investment In Plant-Impairment of Capital Assets and Insurance Recoveries	P-415-4
Plant Accounting: State Capital Projects	P-415-71
Recording Proceeds from the Sale, Trade-in or Transfer of University Property	R-216-62

AM CHAPTER  
OR BFB

XIII.UCRS FUNDS ACCOUNTING

Taxes: Income Tax Information in the Accounting Manual	T-182-37
University of California Retirement Savings Program	U-167-1
UCRS: Accounting for UCRS Funds	U-167-17
UCRS: Tax Withholding from Annuity Payments	U-167-78