

FINANCIAL ACCOUNTING STRUCTURE MANUAL

Section: E.573.183

**Fund Name: State University Continuing
Education Revenue Fund**
CSU Fund Name: Construction

Fund Number: 573
CSU Fund Number: 183

General Ledger and Sub-Ledger

Fund Type: Proprietary - Enterprise Funds

Authorization and Use References:

Education Code Section 89704

Highlights:

Effective 1996/97, construction expenditures of Continuing Education Revenue Fund (CERF) facilities should be accounted in this CSU fund.

CERF fee revenues will be the primary source of funds used to finance the construction of campus CERF facilities. Revenues shall be transferred from CSU CERF-Extended Education fund (573.181) to this CSU fund.

This fund is administered by the California State University and accounted at the campus and at the CSU Chancellor's Office.

Attached are the General Ledger and Sub-Ledger Chart of Accounts for this fund. The campus will not receive an annual budget for this fund each year. Instead, the SCO will automatically cross-post revenue remittances to the expenditure "D" account. The "D" account will be the authorized budget available for expenditures.

Using campus detail account ranges, separate sub-ledgers will be needed for each person to whom funds are allocated. This person might be a department head or a division head.

Chart of Accounts:

Use the appropriate Account Controls and Sub-Codes related to the construction of CERF facilities. Refer to Sections F and G for details.

