

FINANCIAL RECORDS SYSTEM  
CODE BOOK

**Section: E.791.339**

Fund Name: **1990 Higher Education  
Capital Outlay Bond Fund**  
CSU Fund Name: **1990 Higher Education  
Capital Outlay Bond Fund**

Fund Number: **791**  
CSU Fund Number: **339**

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**General Ledger and Sub-ledger**

Fund Type: Governmental - Capital Projects

Authorization and Use References:

Government Code 13306

State Budget Act passed by the State Legislature.

Highlights:

The moneys appropriated by this item (6610-301-791) from the 1990 Higher Education Capital Outlay Bond Fund are to be used for construction, renovation, or replacement of higher education facilities. These funds represent a bond appropriation contingent upon:

1. Voter approval of the bond measure.
2. Available revenues from the sale of bonds for loan proceeds as may be authorized by the bond act.

Separate Sub-ledgers will be needed for each project or person to whom funds are allocated. Separate General Ledgers will be needed for each appropriation and project.

Attached are the General and Sub-ledger Chart of Accounts for this fund. The Sub-ledger will be an allotment ledger. Using the campus detail account ranges, additional ledgers can be established for each situation where a separate ledger is needed.

Budgets:

The budget for this fund is appropriated each fiscal year by the Legislature. Campus budgets are reviewed and approved by Physical Planning and Development. The budgets are then allocated to the campuses by Budget Planning in the Chancellor's Office.

Campus allocations are controlled by the State Controller at the appropriation and budget category level.

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## General Ledger and Sub-ledger

### Encumbrances:

Contracting documents are posted as encumbrances when issued and will be accounted until liquidated or canceled.

The year-end roll programs in the Financial Records System will carry forward the unliquidated encumbrances from fiscal year to fiscal year until the appropriation reverts. Encumbrances for reverted appropriations must be canceled or transferred to an available source of funding.

The encumbrance documents and amounts carried forward will be for all outstanding documents. Year-end liquidation for accrual of accounts payable will not be considered in re-establishing the encumbrances.

### Accounts Payable:

Accounts payables are accrued at the end of the fiscal year based upon all outstanding encumbrances. Accounts payable accruals will be reversed in the new fiscal year. These reversing entries will increase the budget balance and thereby offset the effect of re-encumbering for these obligations.

### Fund Balance:

At the end of the fiscal year, the revenue and expenditure accounts are closed to Operating Clearing.

### Summary List of G/L and S/L Accounts

Description	G/L	S/L	G/L Campus Range		S/L Campus Range	
	Global	Global	From	To	From	To
<b>OPERATION &amp; MAINTENANCE OF PLANT</b>						
Major Repairs & Renovations	*0-616XX	*6-16XXX	0-61750	0-61799	6-17500	6-17999
	0-620XX	6-20XXX	0-62099	0-62099	6-20500	6-20999

\* refer to appropriation listings with in this section for G/L & S/L globals