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# **CHART OF ACCOUNTS**

***For Virginia State-Supported Colleges and Universities***

**EFFECTIVE JULY 1, 1990**

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**DEPARTMENT OF ACCOUNTS**

**STATE COUNCIL OF HIGHER EDUCATION FOR VIRGINIA**

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## INTRODUCTION

A current and accurate Chart of Accounts is an integral part of the accounting systems of institutions of higher education. Virginia's initial Chart of Accounts was implemented on July 1, 1964, as directed by the Governor and recommended by the Virginia Cost Study Advisory Committee in its report of February, 1964.

This revision, effective July 1, 1990, was developed jointly by the State Council of Higher Education, the Department of Accounts, the Department of Planning and Budget and the public colleges and universities. It is published with the approval of the Comptroller as provided in Section §2.11-196.1 of the Code of Virginia which assigns authority to the Comptroller for prescribing accounting systems to be used by State agencies and institutions.

Virginia's institutions of higher education have participated in this publication through the Council of Higher Education's Finance Advisory Committee. They have review preliminary versions and this edition

contains much of their thought and input. The office of the Auditor of Public Accounts provided guidance throughout the development of this update.

This Chart of Accounts is generally consistent with the definitions and procedures presented in the Audits of Colleges and Universities published by the American Institute of Certified Public Accountant (AICPA), the accounting section of the College and University Business Administration Manual published by the National Association of College and University Business Officers (NACUBO), and the Financial Management Manual for Institutions of Higher Education published by the Office of the State Comptroller, Commonwealth of Virginia.

Regardless of source, all revenues authorized in the Appropriations Act must be deposited in the State Treasury and expended in accordance with the Act.

## SECTION I

### FUND STRUCTURE

The Chart of Accounts effective July 1, 1990, is limited in its purview to those funds defined as current funds. Excluded from its purview are the remaining five of six generally accepted fund groups for the reporting of higher education financial data: loan funds, endowment and similar funds, annuity and life income funds, plant funds for capital projects and trust or agency funds.

Current funds include all those economic resources used, or available for use, in carrying out those operations directly related to an institution's educational and general operations. The term educational and general describes all operations related to the institution's educational objectives. Current funds also include student financial assistance, the operation of an institution's auxiliary enterprises, hospitals and independent operations, and resources that are restricted to a particular purpose, as well as unrestricted resources.

Unrestricted funds are monies that an institution may use for any purpose it deems necessary. Restricted funds are given to an institution for a very specific purpose and must be used for only that purpose. Externally imposed restrictions are to be contrasted with internal designations imposed by a governing board on unrestricted funds. Internal designations do not create restricted funds, inasmuch as the removal of the designation remains at the discretion of the governing board. The definitions apply to funds on deposit with the Treasurer of Virginia or in local accounts.

This section presents the relationship between the fund groups as prescribed by the National Association of College and University Business Officers (NACUBO) and the Commonwealth Accounting and Reporting System (CARS). It also reflects the relationships between NACUBO, CARS, and institutional accounting system.

Separate accounting entities (funds) are to be maintained for Educational and General, Student

TABLE I  
RELATIONSHIP OF FUND GROUPS  
NACUBO/AICPA \* INSTITUTIONAL \* CARS

<u>NACUBO/AICPA</u>	<u>INSTITUTIONAL</u>	<u>CARS</u>
Current Funds Unrestricted Funds	Current Unrestricted Funds	0100 – General Fund 0300 – Higher Education Operating 0302 – Foundation & Other Grants/ Contracts 0303 – Indirect Cost Recovery 0305 – Unique Military 0306 – Auxiliary Enterprise 0309 – University Hospitals 0388 – Surplus Property 0390 – Insurance Recovery
Restricted Funds	Current Restricted Funds	0100 – General Fund 0300 – Higher Education Operating 0301 – Higher Education Federal 0302 – Foundation & Other Grants/ Contracts 0307 – Excess Tuition and Fees 0308 – Federal Work Study 0311 – Eminent Scholars
Loan Funds	Student Loan Funds	0100 – General Fund
Endowment and Similar Funds	Endowment Funds	N/A

TABLE I (continued)

RELATIONSHIP OF FUND GROUPS

NACUBO/AICPA \* INSTITUTIONAL \* CARS

<u>NACUBO/AICPA</u>	<u>INSTITUTIONAL</u>	<u>CARS</u>
Annuity and Life Income Funds	Annuity and Life Income Funds	N/A
Plant Funds		
Unexpended	Unexpended Plant Funds	0100, 03XX, 07XX
Funds for Renewals and Replacements	Funds for Renewals and Replacements	N/A
Funds for Retirement of Indebtedness	Debt Service Funds	0800 and 0801 Debt Service Funds
Investment in Plant	Investment in Plant	N/A
Agency Funds	Agency Funds	07XX Agency Funds

Financial Assistance, Auxiliary Enterprises, Financial Assistance for Educational and General Services, Hospitals and other Independent Operations. Current fund revenue categories are defined in Section II of this document. Section III provides current fund expenditure categories. Section IV provides information relative to various subjects requiring special treatment or additional clarification.

## SECTION II

### CURRENT FUND REVENUE STRUCTURE

This section presents the categories and the corresponding coding to be used by institutions in classifying current fund revenues.

The revenue category and subcategory levels allow the identification of the specific types of revenues and receipts collected to support activities. The fund designation separates revenue for detail purposes in accordance with various regulations or restrictions. The

revenue categories presented in this section are to be used for all revenue deposited in and disbursed from the State Treasury. Local funds must be reportable within this structure. The recording of revenues at the subcategory level within each revenue category is not required when depositing revenue in the State Treasury. Revenue data by subcategory within each category may be required by the State Council of Higher Education through its data gathering procedures on a periodic basis. Special categories are provided which must be used for revenue from the federal government or other sources. Restricted current fund revenues include those funds expended and unexpended during the reporting period for a current operating purpose which was specified by the provider as a precondition of their acceptance by the institution. Restricted funds are to be deposited and disbursed from special fund accounts. Unrestricted current fund revenues include all resources earned, including gifts for which no stipulation as to how they are to be expended was made by the provider.



## REQUIREMENTS FOR DEPOSITS INTO TREASURY

Directives and procedural instructions are provided to colleges, universities and state agencies by the Comptroller and the Treasurer. The Commonwealth's policy on what funds must be deposited in and expended from the State Treasury is stated in the Code of Virginia, Section 2.1-180:

Sec. 2.1-180. Payment of state funds into state treasury; deposits in state depositories; credit of fund not paid into general fund; exceptions as to endowments and gifts to institutions; appropriations by federal government. – Every state department, division, officer, board, commission, institution or other agency owned or controlled by the Commonwealth, whether at the seat of government or not, collecting or receiving public funds, or moneys from any source whatever, belonging to or for the use of the Commonwealth, or for the use of any state agency, shall hereafter pay the same promptly into the state treasury, without any deductions on account of salaries, fees, costs, charges, expenses, refunds, or claims of any description whatever.

But any state department, division, officer, board, commission, institution or other agency at the seat of government may deposit such moneys to the credit of the State Treasurer upon communicating with him and receiving instructions from him as to what state depository may be used for the purpose. In every such case each depositor shall send a certificate of the deposit certified by the bank receiving the deposit for every such deposit to the State Treasurer.

Any state department, division, officer, board, commission, institution or other agency not at the seat of government, other than county and city treasurers and clerks of courts, depositing such moneys to its or his credit in local banks before July 15, 1927, may now deposit such moneys to the credit of the State Treasurer in a local state depository duly designated in pursuance of this chapter as such, and in every such case such depositor shall send a certificate of the deposit certified by the bank receiving the deposit for every such deposit to the State Treasurer.

But in no case shall a state depository receive a larger sum to the credit of the State Treasurer than the amount covered by surety bond and securities held by the State Treasurer to protect state funds on deposit in such depository. Moneys paid into the state treasury which are not now payable into the general fund of the state treasury shall be placed to the

credit of the respective accounts which are required by law to be kept on the books of the Comptroller or to the credit of new accounts to be opened on the books of the Comptroller with such agencies so paying such moneys into the state treasury, respectively.

This chapter shall not apply to the endowment funds or gifts to institutions owned or controlled by the Commonwealth to the investment yields from such endowment funds or gifts, or to private funds belonging to the students or inmates of state institution. The cash as well as the notes of student loan funds shall be held by the respective institutions.

Appropriations made by the government of the United States to or for the benefit of any state institution or agency, however, shall be paid into the state treasury and used for the purposes for which such appropriations were made. (Code 1950, Sec. 2-150, c. 677.)

Only Endowment, Gifts, Trust and Agency Funds and the investment yields on such local accounts are outside of the jurisdiction of this section of the code and are not required to be on deposit with the State Treasurer. Local Auxiliary Funds activity must be reported in CARS consistent with directives issued by the Comptroller. All other funds deposited and expensed

from the State Treasury are subject to appropriation authorization. There should be no local fees except for those related to Trust and Agency Funds.

TABLE II  
CURRENT FUND REVENUE

State Fund Code (CARS)	Revenue Code (CARS)	Revenue Category and Subcategory	Institutional	
			Restr.	Unrestr.
		EDUCATIONAL AND GENERAL REVENUE CATEGORIES		
0300	06001	Tuition:	X	X
		General Academic Tuition, In-State		
		Summer Session Tuition, In-State		
		General Academic Tuition, Out-of-State		
		Summer Session Tuition, Out-of-State		
		Off-Campus Tuition, In-State		
		Off-Campus Tuition, Out-of-State		
0300	06008	Student Fees:	X	X
		Application for Admission Fees		
		Library Fees		
		Other Student Fees		
		Late Admission, Late Registration, and Class Change Penalty Charges		
0307	06009	Planned Excess Tuition and Fees	X	
0300	06010	Building Debt Service Fees	X	X
0300	06013	Tuition and Fees from Medicine, Dentistry and Veterinary Medicine	X	X
0300	06014	Community Education Study Fees and Public Service Income		X

TABLE II (continued)  
CURRENT FUND REVENUE

State Fund Code (CARS)	Revenue Code (CARS)	Revenue Category and Subcategory	Institutional	
			Restr.	Unrestr.
		EDUCATIONAL AND GENERAL REVENUE CATEGORIES		
0302	06002	Endowment Income		X
0311	06002	Eminent Scholars	X	
0302	06003	Gifts, Grants and Contracts – Private	X	X
0300	06004	Governmental Appropriations – Local	X	X
0300	06005	Sales and Services of Educational Activities		X
0300	06006	Other Educational and General Income:		X
		Rentals to Other than Students and Staff		
		Library Fines and Charges		
		Interest Income		
		External Sales and Services		
		Administrative Allowances		
		Other		
0302	06007	Governmental Grants and Contracts – Local	X	
0100	N/A	Transfers From Other State Agencies:		X

TABLE II (continued)  
CURRENT FUND REVENUE

State Fund Code (CARS)	Revenue Code (CARS)	Revenue Category and Subcategory	Institutional	
			Restr.	Unrestr.
0300	09073	Recovery of Agency Indirect Cost:		X
		Federal		
		State		
		Local		
		Private		
0300	09071	Recovery of Statewide Indirect Costs – Grants and Contracts:		X
		Federal		
		State		
		Local		
		Private		
0301	10000 (1)	Federal Revenue:	X	
	To	Land Grant Appropriations		
	89999	Other Appropriations		
0308		College Work Study Program		
0100	N/A	Governmental Appropriations – State:		X
		Current Appropriations		
		Transfers		
		UNIQUE MILITARY ACTIVITIES		
0305	06025	Unique Military		X

TABLE II (continued)  
CURRENT FUND REVENUE

State Fund Code (CARS)	Revenue Code (CARS)	Revenue Category and Subcategory	Institutional	
			Restr.	Unrestr.
		STUDENT FINANCIAL ASSISTANCE REVENUE CATEGORIES		
0307	06009	Planned Excess Tuition and Fees	X	
0302	06002	Endowment Income	X	
0302	06003	Gifts and Grants – Private	X	
0302	06007	Governmental Grants and Contracts – Local	X	
0302	06050	Receipts From Other State Agencies	X	
0301	10000 (1) To 89999	Federal Revenue	X	
0100	N/A	Governmental Appropriations – State:		X
		Current Appropriations		
		Transfers		
Note (1) The Department of Accounts requires the detailed revenue code for federal revenue.				
		AUXILIARY ENTERPRISES REVENUE CATEGORIES		
0306	06026	Fees – Intercollegiate Athletics		X
0306	06027	Sales and Services – Intercollegiate Athletics		X
0306	06028	Fees – Other Auxiliaries		X
0306	06029	Sales and Services – Other Auxiliaries		X

Note (1) The Department of Accounts requires the detailed revenue code for federal revenue.

TABLE II (continued)  
CURRENT FUND REVENUE

State Fund Code (CARS)	Revenue Code (CARS)	Revenue Category and Subcategory	Institutional	
			Restr.	Unrestr.
UNIVERSITY HOSPITAL REVENUE CATEGORIES				
0309	06241	Hospital Inpatient Revenues		X
0309	06260	Miscellaneous Revenue		X
INDEPENDENT OPERATIONS REVENUE CATEGORIES				
(Details as Needed)				

## EXPLANATION OF REVENUE CATEGORIES

### EDUCATIONAL AND GENERAL REVENUE

Educational and General is a term used to describe all operations related to the institution's educational objectives. All activities associated with instruction, research, public service, academic support, student services, institutional support and operation and maintenance of plant are included in this classification. Excluded are expenditures for student financial assistance, auxiliary enterprises (state and local), hospitals, and independent operations. In the Current Fund Expenditure Categories of this Chart of Accounts, the term Educational and General represents an aggregation of program expenditure categories.

Educational and General revenues are derived from a number of sources, each of which is separately identified and defined in the following paragraphs.

Revenues are generally categorized in accordance with the original source of the funds even though the funds may pass through an intermediary institution or agency. For example, some federal monies are awarded to one institution or a central agency for subsequent distribution to several institutions who will perform the ultimate activity. The original receiving institution would normally deposit the revenues in a special fund group established for this purpose. The funds would then be transferred from the original receiving institution to the ultimate recipient. The final recipient of the revenues must consider the original source (in this case the federal government), not the institutional source, when categorizing the revenues.

Revenues received from tuition and from student fees for the summer session should be reported as follows: Summer session tuition and student fees should be deposited and recorded in the State Treasury in the fiscal year in which the program is predominately conducted. With appropriate documentation, summer



session tuition and fees can be deposited and recorded in the year in which the significant expenditures occur.

Student tuition and fee revenues are divided into subcategories that reflect the tuition revenue generation policy to include the level of instruction, cost of instruction, and student domicile. These subcategories are provided for the student tuition associated with the policies for senior colleges and universities and the Community College System.

Tuition: Tuition includes all revenues received as part of the Commonwealth's Cost Sharing Policy for Educational and General Programs as set forth in the current Appropriations Act or its successors. Only those tuition revenues associated with the Cost Sharing Policy are to be deposited in this revenue code category.

Student Fees: Student fees include *all* student fees assessed (net of refunds) against students for current operating purposes.

Student fees include those prescribed charges that must be paid by the student as a condition for (1) applying for admission to the institution, (2) enrolling in the institution, (3) enrolling in specific courses, (4) graduating from the institution, and other student fees. All charges required as a precondition for enrollment shall be recorded within the structure of this Chart of Accounts.

Revenue charges to this category can also include off-campus study fees, off-campus correspondence fees, private music instruction fees, laboratory fees, comprehensive fees, and student fees for any academic term such as the summer session. These fees should be deposited in this category if they are not a component of the tuition policy revenue.

Charges for transcripts, equipment damage or breakage, fines, and the like, are not to be classified as Student Fees but as Other Education and General Revenue which is discussed in a

subsequent paragraph. The distinction here is consistent with current funding policy, and recognizes charges for individual and specialized services.

Charges for room, board, and other services rendered by auxiliary enterprises are not included in this category but should be classified as Sales and Services of Auxiliary Enterprises.

Revenues deposited in this category will be considered as part of other higher education operating funds rather than tuition.

Planned Excess Tuition and Fees: are subject to the limitations cited in the current Appropriation Act and its successor acts and should be recorded separately.

Building debt service fees, for other than auxiliary enterprise facilities, should be recorded separately.

Tuition and fees collected from the first professional programs of Medicine, Dentistry and Veterinary Medicine should be recorded separately.

Fees for community education and public service programs should be recorded separately.

Endowment Income: Endowment income includes the following: (1) unrestricted income of endowment and similar funds, (2) restricted income of endowment and similar funds to the extent expended for current operating purposes, and (3) income from funds held in trust by others under irrevocable trusts. The unrestricted income from endowment and similar funds credited to revenues should be the total ordinary income earned (or yield) on the investments of these funds. Income from investments of endowment and similar funds does not include capital gains and losses, since such gains and losses are accounted for in the Endowment and Similar Fund

group. If a portion of the gains of endowment or quasi-endowment funds investments is utilized for current operating purposes, the portion so utilized should be reported as a transfer rather than as revenues. Income from funds held in trust by others under irrevocable trusts should be separately identified under this heading.

Endowment income may include earnings on properly restricted funds for use as the institutional match under the Eminent Scholars program. These funds should be deposited to fund 0311.

The earnings on endowment given to an institution itself or to its tax-exempt foundation for the purpose of establishing a true endowment fund may qualify for matching state funds for the Eminent Scholars program. For purposes of determining the amount of eligible matching state funds, the term “earnings” means the yield on qualifying endowments, or, for those institutions employing a Board-approved Total Return

Concept and Spending Rule, the yield on qualifying endowments plus the amount transferred from the Endowment Fund to the Current Fund.

Private Gifts, Grants, and Contracts: Private gifts, grants, and contracts include amounts from individuals or non-governmental organizations. The funds included in this revenue source are of two types: (1) private gifts and grants, and (2) private contracts. Private gifts and grants include monies received from private donors for which no legal consideration is involved, i.e., no specific goods or services must be provided to the donor in return for the monies. Private contracts include those monies received for which specific goods and services must be provided to the funder as a stipulation for receipt of the funds. This category includes all restricted and unrestricted gifts, grants, bequests, and contracts to the extent that revenues received are expended in the year

received. Unspent restricted funds are not reported as current funds until expended.

Only those revenues derived from the provision of goods or services directly related to instruction, research, or public service are included in the category Private Gifts, Grants, and Contracts. Revenues derived from the sale of goods or services incidental to the conduct of instruction, research, or public service should be shown as Sales and Services of Educational Activities.

Income from funds held in revocable trusts or distributable by direction of the trustees of such trusts should be reported under this classification. This category does not include revenues derived from contracts for activities not related to the primary missions of the institution (e.g., land rental, utility services, etc.). Monies received as a result of gifts, grants, or contracts from a foreign government would be included in this category.

This category includes only the revenue equal to direct costs incurred in conjunction with the gift, grant, or contract.

Governmental Appropriations – Federal, State, and Local: Governmental appropriations include those monies received from or made available to an institution through acts of a legislative body. They do not include governmental grants or contracts. These three sources of revenue include all such unrestricted and restricted appropriations to the extent expended for current operations.

These revenues include only governmental appropriations made from tax levy funds including federal land-grant appropriations. They do not include institutional fees and other income collected by the institution which is appropriated to the institution by the General Assembly. For example, tuition and fees collected by the institution and returned to the institution in the form

of appropriations would not be included as they already appear as tuition and fees.

Governmental appropriations should be categorized by the governmental level (federal, state, or local) of the legislative body funding the appropriation. For example, if the federal government stipulates a specific use for particular monies and those monies are subsequently only administered by the state, the funds would be classified as federal monies. If the federal government distributes funds to the state for unspecified general purposes, e.g., general revenue sharing, and the state then appropriates all or a portion of those monies to the institution, the funds received by the institution should be classified as state appropriations rather than federal appropriations.

The determination of whether a particular governmental appropriation should be classified as restricted or unrestricted funds should be based

upon the ability of the institution to effect a change in the intended use of the funds during the reporting period. If a change in the intended use of the funds can be made without having to go through the legislative process, the funds should be considered unrestricted. State general fund appropriations should be considered unrestricted funds unless the General Assembly places restrictions on their use so specific that they substantially reduce the institution's flexibility in its financial operations. Where an intermediate group exists, if a change in restrictions needs to be made and it can be made by the intermediate body without having to go back through the legislative process, the funds appropriated should be considered unrestricted.

#### Sales and Services of Educational Activities:

Sales and services of educational activities include revenues derived from the sale of goods or services that are incidental to the conduct of instruction, research, or public service. It may

include the income from programs which provide support to the instruction, research, and public service areas. Examples of such revenues are film rentals, scientific and literary publications, testing services, university presses, teaching clinics, and dairy products. For revenue reporting purposes, the type of service rendered takes precedence over the form of the agreement by which those services are rendered. Therefore, the incidental revenues of educational departments would not be included in the category Private Gifts, Grants, and Contracts, even if they should be performed under contract.

If service to the students rather than training and instruction is the primary purpose of the activities which create the revenue, it should be classified as Sales and Services of Auxiliary Enterprises.

This category does not include the revenues generated by hospitals operated by the institution. These revenues should be classified as Sales and

Services of Hospitals. However, revenues derived from health clinics, including dental and veterinary clinics, that are not part of a hospital, excluding those that are a part of the student health services program, should be reported in this category.

Other Educational and General Income: This category includes all items of revenue not mentioned elsewhere. Examples are interest income and gains (net of losses) from investments of unrestricted current funds.

This category also includes revenues resulting from the sales and services of internal service departments to persons or agencies external to the institution (e.g., miscellaneous rentals, the sale of computer time, etc.). Also included would be such items as revenue from vending machines, rentals, parking fines, library fines if the service rendering activity is categorized as an Educational and General activity and public service income. Include also the administrative allowances for

certain federal programs, e.g., National Direct Student Loans and Pell Grants.

Occasionally, some of the items of revenue normally classified in this category should be classified as Auxiliary Enterprise revenue. For example, parking fees, which are normally incidental in nature and are used to defray overall institutional expenses, are to be classified as revenue from an Auxiliary Enterprise. This would be the case both when special parking lots or decks are built from bond issues and the bonds are liquidated with revenue from parking fees and general parking areas are used.

Governmental Grants and Contracts – Federal, State, and Local: Governmental grants and contracts include revenues from governmental agencies which are received or made available for specific projects or programs. It is assumed that in the case of a grant or contract, the legislative body makes appropriations to a governmental

agency, which in turn enters into contracts with, or makes grants to, individual institutions. Examples are research projects, training programs, and similar activities for which amounts are received or expenditures are reimbursable under the terms of a governmental grant or contract. Governmental grants and contracts should be categorized by the governmental level (federal, state, or local) of the agency providing the funds to the institution.

Restricted funds are included in this revenue source for a given year only to the extent that they represent revenues supporting expenditures during that year. Unspent restricted revenues are not reported as current funds until expended.

These revenues include only the revenues equal to direct costs incurred in conjunction with the grant or contract.

Indirect Cost Reimbursements on Grants and Contracts: Indirect cost reimbursements on grants

and contracts consist of statewide indirect costs and agency indirect costs. The former are defined as those costs incurred by central agencies (e.g., Department of Personnel and Training, Department of Accounts) in support of other state agencies. The latter are defined as those costs which occur within a performing grantee department or unit. Indirect cost recoveries will be treated by the institutions of higher education according to instructions detailed in the appropriate Commonwealth Comptroller's Directive and the applicable sections of the current Appropriation Acts and its successor acts.

#### UNIQUE MILITARY

This category includes all revenues received from fees and charges related to the military program of the Virginia Military Institute.

#### STUDENT FINANCIAL ASSISTANCE REVENUE

Student Financial Assistance revenue includes all current revenue to the institution from appropriations, endowment income, private gifts, grants and contracts, and governmental grants and contracts. It also includes other sources for student scholarships, fellowships, and other forms of student assistance exclusive of student loans, student employment, and service scholarships where service is required of students receiving the scholarships. Student fee remissions or exemptions pursuant to Section 23-31 of the Code of Virginia are shown in this section as Governmental Appropriations – State. Student Financial Assistance revenue is classified according to the following major categories.

Planned Excess Tuition and Fees: The same definition as provided for this category of revenue under Educational and General would apply, except that the application of the revenue would be to Student Financial Assistance.



Endowment Income: The same definition as provided for this category of revenue under Educational and General would apply, except that the application of the revenue would be to Student Financial Assistance.

Private Gifts, Grants, and Contracts: The same definition as provided for this category of revenue under Educational and General would apply, except that the application of the revenues would be to Student Financial Assistance.

Governmental Grants and Contracts – Federal, State, and Local: The same definition as provided for this category of revenue under Educational and General would apply, except that the application of the revenues would be to Student Financial Assistance.

Governmental Appropriations – Federal, State, and Local: The same definition as provided for this category of revenue under Educational and

General would apply, except that the application of the revenues would be to Student Financial Assistance.

## SALES AND SERVICES OF AUXILIARY ENTERPRISES REVENUE

This category includes all revenues generated by the Auxiliary Enterprise operations of the institution. An Auxiliary Enterprise is an entity which exists to furnish goods or services to students, faculty, or staff. This classification is based upon the nature of the service being provided and the client served and not the “self-supporting” aspect of the activity. The charged fee should be directly related, although not necessarily equal, to the cost of the service.

The general public and other institutional entities may incidentally be served by some Auxiliary Enterprises. Auxiliary Enterprises include but are not limited to food services, residential operations, student

health services, stores and shops, student unions, parking, and intercollegiate athletics.

This category does not include revenues received in the form of grants, gifts, or endowment income restricted for Auxiliary Enterprise, but is limited to monies derived directly from the operation of the Auxiliary Enterprises themselves.

A test of “self-supporting” should be applied by each institution to its auxiliaries. Each institution’s auxiliary system, as well as its intercollegiate athletic program, must meet the test of “self-supporting”, including direct and indirect costs. More information is provided on “self-supporting” in the auxiliary enterprise expenditure section of this document.

Cash balances should be established and maintained in accordance with SCHEV’s Auxiliary Enterprise Reserve and Investment Yield Policy. The policy requires institutions to establish three different cash reserves; an operating reserve, a reserve for

renewal and replacement, and a reserve for major renovation, acquisition, and plant or program expansion.

Fees – Intercollegiate Athletics: This category includes revenue from all fees charged to students or staff in support of intercollegiate athletics.

Sales and Service – Intercollegiate Athletics: This category includes all revenue generated from sales and services relating to intercollegiate athletic programs. It includes revenues from season ticket sales, gate receipts, radio and television royalties, concession and program sales.

Fees – Other Auxiliaries: Includes all revenues from fees collected in support of auxiliary enterprises except for intercollegiate athletics. It includes, but is not restricted to, fees collected for housing, food service, parking, and, fees for student health and intramural programs if they are

operated as an auxiliary. Local fund fees should be reported in this category.

Sales and Services – Other Auxiliaries: Includes all revenues from sales and services for all auxiliaries except for intercollegiate athletics. It includes, but is not restricted to, revenues from sales and services from food services, bookstores, other stores, telecommunications, and enterprise functions. Local fund revenue generated from sales and services should be reported in this category.

#### SALES AND SERVICES OF HOSPITALS REVENUE

Sales and services of hospitals includes the revenues (net of discounts, allowances, and provision for doubtful accounts) of a hospital operated by the institution. It includes revenue from daily patient services (i.e., medical, surgical, pediatrics, intensive care, etc.), revenue from nursing services (i.e., operating room, recovery room, etc.), and revenue from other

professional services (i.e., laboratories, blood bank, etc.). It does not include revenue for research and other grants, gifts, appropriations, or endowment income restricted for hospital operations, but is limited to monies that are directly attributable to the operation of the hospital. Revenues of health clinics that are part of the hospital should be included in this category unless such clinics are part of the student health services program.

#### INDEPENDENT OPERATIONS REVENUE

This category includes all revenues collected for operations that are independent of or unrelated to the primary missions of the institution (i.e., instruction, research, public service), although they may indirectly contribute to the enhancement of these programs. This category is generally limited to revenues for the operation of major federally funded research laboratories. Such revenues include not only those derived from sales and services of such operations, but all other revenue for research and other grants, gifts, or appropriations restricted to these operations. This category does not

include the net profit (or loss) from operations owned and managed as investments of the institution's endowment funds.

#### EXPLANATION OF EXCLUDED FUND GROUPS

Excluded from the purview of this Chart of Accounts are five of six generally accepted fund groups. Definitions of these fund groups follow. Loan funds consist of loans to students, faculty or staff and of resources available for such purposes. Endowment and similar funds are those for which donor or other external agencies have stipulated that the fund is not expendable, but is to remain inviolate in perpetuity and is to be invested for the purpose of producing present and future income. Annuity funds are those acquired by an institution under agreements whereby the institution binds itself to pay stipulated amounts periodically to the donors or other designated individuals. Life income funds are those funds acquired by an institution subject to the requirement that the institution periodically pay the income earned on the assets to a designated beneficiary.

Plant funds for capital projects consist of funds set aside for acquisition, renewal or replacement of long-lived assets or property and for debt service charges on institutional plant.

According to NACUBO, trust and agency funds "account for the resources held by the institution as custodian or fiscal agent for individual students, faculty, staff members, and organizations. When agency assets are immaterial in amount, the assets and liabilities may be reported as assets and liabilities of the Current Funds group and need not be accounted for in a separate fund group.

The assets include cash, receivables, temporary investments, and amounts due from other fund groups.

The liabilities include accounts payable, accounts due to other fund groups, and the balances owing to individuals and organizations for which the institution is

acting as fiscal agent, custodian, or depository. There are no fund balances in this fund group analogous to those of other fund groups. Separate accounts should be maintained for the transactions in the net deposit liability balance of each account with an organization or individual in this fund group.

Trust and agency funds may be held in local accounts and not deposited into the state treasury. The basis for designation as trust and agency funds should be validated in the annual Auditor of Public Accounts' compliance audit. Expenditure of trust and agency funds should not be controlled in any way by the board of visitors or administration of the institution. Responsibility for collection of revenues may rest with the institution as a matter of convenience, as is the case with student activity fees, while responsibility for expenditures should rest solely with the individual or organization for which the institution is acting as fiscal agent.

## SECTION III

### CURRENT FUND EXPENDITURE STRUCTURE

This section presents the categories and the corresponding coding to be used by institutions in classifying current fund expenditures.

This fund level designation separates expenditures between unrestricted and restricted funds. The expenditure categories presented in this section are to be used for all current fund expenditures. Special categories are provided which must be used for restricted revenue from the federal government or other sources. Restricted current fund expenditures include only those funds expended during the reporting period for a current operating purpose which was specified by the provider as a precondition of their acceptance by the institution. All restricted funds, except those excluded by the Code of Virginia, are to be deposited and disbursed from special fund accounts established through the Department of Accounts. Unrestricted current fund revenues include all

resources earned, including gifts for which no stipulation as to how they are to be expended was made the by the provider.

Educational and General expenditures, regardless of the Fund Code, must be recorded at the program, and in certain instances, subprogram level when funds are disbursed from the State Treasury. The subprograms under each program aggregate to the program categories used in reporting expenditures. Expenditures in each of the subprograms in Instruction and in the subprograms in Academic Support apply in recording disbursement from the State Treasury. The "All Other" category in Academic Support is the aggregate of the five subprograms other than Libraries. The recording of expenditures at the subprogram level in the programs of Research, Public Service, Student Services, Institutional Support and Operation and Maintenance of Plant is not required when funds are disbursed from the State Treasury. Expenditure data by each subprogram within these programs will be required by the State Council of Higher and Comptroller through its data gathering procedures on

a periodic basis and in the supplementary schedules in the annual financial statements as required by SCHEV, APA, and the State Comptroller.

Student Financial Assistance and Auxiliary Enterprises are, by definition, programs, but can also be identified by fund level. Expenditure transaction coding must be provided at the program level. The recording of expenditures at the subprogram level in Student Financial Assistance and Auxiliary Enterprises, except for intercollegiate athletics, is not required when funds are disbursed from the State Treasury. Expenditure data should be recorded locally at the subprogram level annually so that they can be reported to SCHEV.

Current fund expenditures comprise (1) all expenses incurred, determined in accordance with generally accepted methods of accounting, except for the omission of depreciation and the handling of expenditures for a term conducted over a fiscal year end; (2) expenditures from current funds for renewals and replacements of equipment; (3) amounts transferred to

other funds as required by binding legal agreements with outside parties such as provisions for debt service, including principal, interest, and mandatory provisions for renewals and replacements; and (4) expenditures back to local auxiliary enterprises.

Current fund expenditures include those of both unrestricted and restricted current funds. Current fund expenditures should be summarized in the categories described in this section and presented in the financial statements for the institution as a whole in these classifications.

The following guidelines are provided for the maintenance and reporting of expenditure data:

#### Interdepartmental Transactions

For reporting purposes, the gross expenditures of the institution's internal service departments should be offset by credits arising from the transfer of costs to the using departments. A difference between gross

expenditures and transferred costs may remain in the appropriate expenditure category of the internal services department. Adjustments to reflect expenditures in the appropriate subprograms may be made at the end of the fiscal year or any other interim accounting period. Any use of the financial information prior to these adjustments being made should be in consultation with each institution.

TABLE III  
CURRENT FUND EXPENDITURES

<u>State Fund Code (CARS)</u>	<u>Program Code (CARS)</u>	<u>Program and Subprogram</u>	<u>Institutional</u>	
			<u>Restr.</u>	<u>Unrestr.</u>
EDUCATIONAL AND GENERAL EXPENDITURE CATEGORIES				
0300	101	Education:	X	X
0301		10 General Academic Instruction *		
0302		20 Remedial Instruction *		
0308		30 Vocational Education *		
		40 Community Education *		
		60 Dentistry Instruction *		
		70 Medicine Instruction *		
		80 Veterinary Instruction *		
0300	102	Research:	X	X
0301		10 Institutes and Research Centers *		
0302		20 Individual or Project Research *		
0308		30 Agriculture and Forestry Research *		
		40 Coal and Energy Research *		
		50 Environmental and Water Resources Research *		
		60 Industrial and Economic Development Research *		
		70 Supporting Research *		
		80 Veterinary Medical Research *		

\* Indicates Transaction Coding Requirements for CARS, PMIS, and PROBUD



TABLE III (continued)  
CURRENT FUND EXPENDITURES

<u>State Fund</u>	<u>Program</u>		<u>Institutional</u>	
<u>Code (CARS)</u>	<u>Code (CARS)</u>	<u>Program and Subprogram</u>	<u>Restr.</u>	<u>Unrestr.</u>
		EDUCATIONAL AND GENERAL EXPENDITURE CATEGORIES		
0300	103	Public Service:	X	X
0301		10 Community Services *		
0302		20 Public Broadcasting Services *		
0308		40 Agriculture and Natural Resources Cooperative Extension Service *		
		50 Community Resource Development Cooperative Extension Service *		
		60 Family Resources Cooperative Extension Service *		
		70 Field Cooperative Extension Service *		
		80 4-H Cooperative Extension Service *		
		90 Veterinary Medical Services *		
0300	104	Academic Support:	X	X
0301		10 Libraries *		
0302		20 Museums and Galleries		
0308		30 Audio/Visual Services		
		40 Computing Support		
		50 Ancillary Support		
		60 Academic Administration, Personnel Development, and Course and Curriculum Development		
		70 All Other Subprograms *		

\* Indicates Transaction Coding Requirements for CARS, PMIS, and PROBUD

TABLE III (continued)  
CURRENT FUND EXPENDITURES

State Fund Code (CARS)	Program Code (CARS)	Program and Subprogram	Institutional	
			Restr.	Unrestr.
EDUCATIONAL AND GENERAL EXPENDITURE CATEGORIES				
0300	105	Student Services: *	X	X
0301		10 Student Services Administration		
0302		20 Social and Cultural Development		
0308		30 Counseling and Career Guidance		
		40 Student Admissions and Records		
		50 Financial Aid Administration		
		60 Student Health Services		
0300	106	Institutional Support: *	X	X
0301		10 Executive Management		
0302		20 Fiscal Operations		
0308		30 General Administrative Services		
		40 Logistical Services		
		50 Public Relations and Development		
0300	107	Operation and Maintenance of Plant: *		
0301		10 Administration and Supervision		
0302		20 Custodial Service		

\* Indicates Transaction Coding Requirements for CARS, PMIS, and PROBUD

TABLE III (continued)  
CURRENT FUND EXPENDITURES

<u>State Fund Code (CARS)</u>	<u>Program Code (CARS)</u>	<u>Program and Subprogram</u>	<u>Restr.</u>	<u>Unrestr.</u>
EDUCATIONAL AND GENERAL EXPENDITURE CATEGORIES				
0308		30 Building Repairs and Maintenance, Cares and Maintenance of Grounds, Utility Lines Maintenance and Repairs		
		40 Utilities		
		50 Property and General Liability Insurance		
		60 Property Rentals		
		70 Operation of Power Plant		
		80 Debt Service – Educational and General Plant		
		90 Other Operation and Maintenance Expense		
STUDENT FINANCIAL ASSISTANCE EXPENDITURE CATEGORIES				
0100	108	Student Financial Assistance:	X	X
0301		10 Scholarships		
0302		20 Fellowships		
FINANCIAL ASSISTANCE FOR E&G SERVICES EXPENDITURE CATEGORIES				
0100	110	Financial Assistance for Educational and General Services	X	X
0301		01 Eminent Scholars *		

\* Indicates Transaction Coding Requirements for CARS, PMIS, and PROBUD

TABLE III (continued)  
CURRENT FUND EXPENDITURES

<u>State Fund Code (CARS)</u>	<u>Program Code (CARS)</u>	<u>Program and Subprogram</u>	<u>Institutional</u>	
			<u>Restr.</u>	<u>Unrestr.</u>
FINANCIAL ASSISTANCE FOR E&G SERVICES EXPENDITURE CATEGORIES (continued)				
0302		04 Sponsored Programs *		
0303		08 Maintenance of Excellence *		
0308				
0311				
UNIQUE MILITARY ACTIVITIES				
0305	113	Unique Military *		X
HOSPITALS EXPENDITURE CATEGORIES				
0309	430	State Health Services:		X
		07 Inpatient Services		
		11 Outpatient Services		
0309	449	Administrative and Support Services (Details as Needed)	X	

\* Indicates Transaction Coding Requirements for CARS, PMIS, and PROBUD

TABLE III (continued)  
CURRENT FUND EXPENDITURES

<u>State Fund Code (CARS)</u>	<u>Program Code (CARS)</u>	<u>Program and Subprogram</u>	<u>Institutional</u>	
			<u>Restr.</u>	<u>Unrestr.</u>
		AUXILIARY ENTERPRISES EXPENDITURE CATEGORIES		
0306	809	Auxiliary Enterprises: *		X
		10 Food Services		
		20 Bookstores and Other Stores		
		30 Residential Services		
		40 Parking and Transportation Systems & Services		
		50 Telecommunications Systems & Services		
		60 Student Health Services		
		70 Student Unions and Recreational Facilities		
		80 Recreational and Intramural Programs		
		90 Other Enterprise Functions		
		95 Intercollegiate Athletics *		
		INDEPENDENT OPERATIONS EXPENDITURE CATEGORIES (Details as Needed)		X

\* Indicates Transaction Coding Requirements for CARS, PMIS, and PROBUD

## EXPLANATION OF EXPENDITURE CATEGORIES

### EDUCATIONAL AND GENERAL EXPENDITURES

#### Instruction

Includes all funds expended for activities which are part of the institution's instructional program. Expenditures for departmental research which are not separately budgeted or organized into an approved research center should be included in Instruction. This program will exclude expenditures for academic administration where the primary assignment is administration (e.g., academic deans). However, expenditures for department and division chairmen should be included in this program. Expenditures for non-degree credit instructional activities should be included in the subprogram of Community Education. Designation is on the basis of discipline of course taught and not student degree program. For example, English courses for automotive majors should be in General Academic Instruction, while automotive repair courses are reported in Vocational Instruction.

General Academic Instruction: Includes expenditures for those instructional activities that may be applied as credit toward a postsecondary degree or certificate in an academic program or field of study. The intent of activities is to provide course and educational experiences for degree-oriented students but may also serve unclassified students. Included are instructional activities offered for credit through academic departments as well as those offered through other organizational units. It includes office expenses and replacement equipment, laboratory expenses and replacement equipment, special school or college catalogs, practice teaching, insurance on exhibits and collections of rare objects, and other related operating expenses net of recoveries, including allocations of pooled expenses or cost centers such as telecommunications, copy centers, etc. Amounts reported under this heading include departmental research which is not separately budgeted or financed. Also to be included in this subprogram are departmental and

divisional administrative costs. Includes all expenditures for off-campus instruction. These activities include all instruction for which resident academic credit is awarded but which is offered in a location other than the main campus or on property contiguous to the main campus.

If credit is not awarded or if continuing education units (CEU) are the means of indicating completion of course requirements, the subprograms of Community Education or Community Services must be used to record expenditures. This subprogram also includes the expenditures incurred by the member and focal institutions of each of the six regional consortia for the operation and administration of the consortia. Institutional records must be maintained which separately identify the consortia costs. Institutional records for the operation and administration of the regional consortia must also be maintained in accordance with the policies and procedures approved by the individual regional

consortium boards. The total costs associated with the administration and operation of each regional consortium must be initially recorded in this subprogram for each of the focal institutions. The subprogram in the focal institution will be subsequently reduced by a recovery charge amounting to 100 percent of the costs associated with the regional consortium. Likewise, a proportionate share of the consortium costs must be recorded in Academic Instruction in each of the participating member institutions including the focal institution.

Remedial Instruction: Instructional activities which, in the subprogram, are intended to enable the student to do entry level college work. The primary emphasis is on the teaching of basic skills in the area of reading, writing, and mathematics. Only credit course activities in the letters and mathematics disciplines at the foundation or developmental course level are to be included.

Vocational Instruction: Includes expenditures for instructional activities which, in the subprogram, are intended to be applied as credit toward an approved Associate Degree or a certificate or diploma below the associate degree level. Included are all degree credit courses at the lower division level in the disciplines of Business Technologies – 5000, Data Processing Technologies – 5100, Health Technologies – 5200, Mechanical and Engineering Technologies – 5300, Natural Science Technologies – 5400, and Public Service Technologies – 5500.

Community Education: Non-degree credit instruction intended to provide skills and education to acquire licensure or certification or to provide recreational or vocational exposure. These activities should have an instructional format and meet the criteria for awarding Continuing Education Units (CEU). Activities not meeting these criteria should be reported in the Program of Public Service.

Dentistry Instruction: The same as General Academic Instruction above except as applicable to the First-Professional program of instruction. Excluded are service courses offered for other degree programs by the faculty of the School of Dentistry.

Medicine Instruction: The same as General Academic Instruction above except as applicable to the First-Professional program of instruction. Excluded are service courses offered for other degree programs by the faculty of the School of Medicine. Included in this subprogram are family practice programs.

Veterinary Instruction: The same as General Academic Instruction above except as applicable to the First-Professional program of instruction. Excluded are service courses offered for other degree programs by the faculty of the School of Veterinary Medicine.



## Research

Includes all funds expended for activities specifically organized to produce research outcomes and commissioned by an agency either external to the institution or separately budgeted by an organization unit within the institution. This program does not contain sponsored research only, since internally supported research programs that are separately budgeted should also be included in this program. It includes expenditures specifically budgeted for research.

Institutes and Research Centers: Includes expenditures for all on-going research activities conducted within the framework of a formal research organization. All institutes or research centers must have been created by action of the Governor or General Assembly or an approved organizational change. Refer to Section 23-9.6:1.(g) for requirements for organizational change approval and to Appendix A for a current (1989 -1991) listing of the approved centers.

Individual or Project Research: Includes expenditures for research activities that normally are managed within the academic departments. These research activities usually have a stated goal or purpose, have projected outcomes, and are created for specified time periods as a result of a contract, grant, or specific allocation of institutional resources. Also included here are any separately budgeted departmental research activities that may lead to research outcomes. Excluded from this category are those on-going research activities that should be classified under the subprogram Institutes and Research Centers.

## Public Service

Includes all funds expended for activities established primarily to provide non-instructional services beneficial to individuals and groups external to the institution. Such activities can include seminars, projects, and various organizational entities established to provide services to particular sectors of the community.

Community Services: Includes expenditures for those non-instructional services established and maintained by the institution to provide services to the general community or special sectors within the community. Community Service is concerned with making available to the public various resources and unique capabilities that exist within the institution. The primary intent of establishing these programs is to provide services that are beneficial to groups and individuals outside of the institution. These programs may be of incidental benefit to the faculty, staff, or students, but the primary benefits should accrue to the general public. All non-instructional, non-credit services which do not meet the criteria for awarding Continuing Education Units (CEU) should be reported in this subprogram. Examples of Community Service Activities are entertainment and recreational offerings.

Public Broadcasting Services: Includes expenditures for those activities associated with

the operation and maintenance of broadcasting services intended primarily for the public. Examples are radio stations and television stations. Excluded from this category are broadcasting activities which represent independent operations.

Cooperative Extension Services: Includes expenditures for all public service non-instructional activities established by an institution in cooperative efforts with outside agencies (e.g., agricultural extension, urban extension). This subprogram is intended primarily for land-grant colleges and universities. A distinguishing feature of these activities is that programmatic and fiscal control is shared by the institution with one or more governmental units. Examples of such activities are area extension programs, community development programs, and youth extension programs. Excluded from this subprogram area are instructional activities that may be offered through an Extension division. Only Virginia

Polytechnic Institute and State University and Virginia State University are authorized to report expenditures in this subprogram.

#### Academic Support

Includes all funds expended for activities carried out primarily to provide support services that are an integral part of the operations of one of the institution's three primary programs: instruction, research, and public service. It includes the retention, preservation, and display of materials and the provision of services that directly assist the academic functions of the institution. This program also includes the media and technology (e.g., computing support) employed by the three primary programs as well as the administrative support operations that function within the various academic units (which includes the development of future instructional activities). Academic computing charges may be accumulated here as a pooled expense item but must be distributed to user areas by the end of the fiscal year.

Libraries: Includes expenditures for all those activities that directly support the collection, cataloging, storage, and distribution of published materials, primarily in support of the institution's academic programs. To be included in this subprogram, a library should be separately organized including both general and departmental libraries.

Museums and Galleries: Includes expenditures for those activities related to the collection, preservation, and exhibition of historical materials, art objects, scientific displays, and so forth primarily in support of an institution's academic programs. This subprogram is not restricted to the collection, preservation, and exhibition of inanimate objects. For example, it is appropriate to classify under this subprogram the activities associated with an arboretum. To be included in this subprogram, a museum or gallery should be separately organized, including museums and galleries serving the whole institution, several

academic departments, or a single academic department. Libraries and audio/visual services are excluded.

Audio/Visual Services: Includes expenditures for audio and visual services that have been established to support the institution's instruction, research, and public service programs. Dial-access centers, learning resource centers, and closed circuit television facilities typically would be included here. Audio/visual services that support a single academic department, such as German language laboratory, should be charged directly to that department.

Academic Computing: Includes expenditures for academic computer services that have been established to support the instruction, research, and public service missions of the institution. Computing Centers, Division Computing Centers, Graduate Research Services, Instructional Research Computing, and Satellite Computing

Centers are to be included in this subprogram. Administrative data processing services should be included under the Program of Institutional Support. Academic computing and network expenditures should be distributed to user areas by the end of the fiscal year.

Ancillary Support: Includes expenditures for those academic program support services not previously classified. These services normally would provide joint services to the instruction, research, and public service areas. Examples of such services are demonstration schools, teaching clinics, and university presses. The expenditures of teaching hospitals are excluded.

Academic Administration, Personnel Development, and Course and Curriculum Development: Includes expenditures for those activities that provide administrative support and management direction to the instruction, research and public service programs. Academic

administration includes college deans and associate support staff. The activities of top-level administrative officers, such as Vice Presidents and Vice Chancellors, should be included under the subprogram Executive Management. Department and Division Chairmen should be included in the Instruction program. This subprogram also includes expenditures for those activities that provide the faculty with opportunities for increasing their personal and professional growth and development or that evaluate and reward their professional performance. Included in this subprogram are expenditures for such items as faculty awards, faculty development programs, instructional evaluations, in-service faculty education programs, recitals, retreats, and scholarly faculty activities. This program also includes expenditures for planning and development activities established to improve or add to the instructional offerings of the academic programs. Examples include: college curriculum committees, curriculum development research,

curriculum evaluations, and experimental studies. These courses and curriculum developments should be intended for use in future course offerings (subsequent to the current budget period). Any improvements made to the current course offerings should be charged directly to the Instructional program.

#### Student Services

Includes all funds expended for activities whose primary purpose is to contribute to students' emotional and physical well-being and to their intellectual, cultural, and social development outside the context of the formal instruction program.

Student Service Administration: Includes expenditures for those student service activities that cut across multiple student support subprograms or provide central administrative services to student service programs. Dean of Men, Dean of Student Personnel Services, Dean

of Students, Dean of Women, and Director of Student Services are all classified in this subprogram. Specifically excluded, however, would be the Director of Counseling, who would be classified under the subprogram Counseling and Career Guidance. Also excluded is the Chief Administrative Officer of Student Affairs, as for example, the Vice President of Student Affairs, whose activities are categorized under the subprogram Executive Management.

Social and Cultural Development: Includes expenditures for those activities established to provide for the social and cultural development of the student outside of the formal degree curriculum. It includes activities primarily supported and controlled by the student body, activities outside the curriculum program that have been established to expand the education experience of the student, general recreation activities for the student body, and activities established to support special student groups and

organizations. Examples of such activities are foreign student offices, fraternity advisors, intramural athletics, lecture series, minority affairs offices, music groups/activities, orientation programs, student clubs, student government, student publications, student religious organizations, veterans offices, and visiting artist/concert series. Excluded from this subprogram are intercollegiate athletics, the operation of athletic facilities and centers, and student parking, which must be classified in Auxiliary Enterprises.

Also excluded from this subprogram are expenditures by individuals or organizations for which the institution is functioning as fiscal agent and maintaining trust and agency funds. However, only activities and funds that are totally controlled by the individual or organization may be excluded. In general, the individual or organization must have responsibility for revenue generation, collection, and expenditure

independent of the policies and decisions of the board of visitors or administration of the institution.

Counseling and Career Guidance: Includes expenditures for formal placement, career guidance, and counseling services for the student. Activities to be included are those related to student personnel including personal and disciplinary counseling, those activities related to vocational testing and counseling and those activities related to aiding students in obtaining employment upon leaving the institution. Specifically excluded from this subprogram are informal faculty academic counseling provided by the faculty in relation to course assignments, faculty advising, and student employment services provided to students still enrolled in school.

Student Admissions and Records: Includes expenditures for those activities conducted by an institution that relate to the recruitment of new students, the student admissions process and the

administration of student records. The Admissions Office and such items as diplomas, photo/identification cards and Registrar's Office are included in this subprogram.

Financial Aid Administration: Includes expenditures for those administrative activities intended to provide financial aid services and assistance to students. Included within this subprogram are financial analysis,, financial counseling, administration of work/study, student employment, and so forth. Excluded from this subprogram are the actual financial aid grants made to students, which are classified in Student Financial Assistance. All expenditures for program supervision or administration from administrative allowances or indirect costs for student financial assistance must be reported in this subprogram.

Student Health Services: Includes expenditures for student health services that are intended to

provide basic emergency aid to students. All other health services should be reported as Auxiliary Enterprises or Hospital activities.

### Institutional Support

Includes all funds expended for activities whose primary purpose is to provide operational support for the day-to-day functioning of the institution excluding expenditures for physical plant operations and net of amounts charged to non-E&G funds. Appropriate allocations of institutional support should be made to Auxiliary Enterprises, hospitals, and to any other activities not reported under the heading of Education and General Expenditures.

Executive Management: Includes expenditures for all central executive-level activities concerned with the overall management and long-range planning functions of the entire institution. Included within this subprogram area are all aspects of executive direction including the governing board, the chief

executive officer, and senior executive officers, such as the vice presidents. Academic senates, accreditation fees, executive dues, executive special committees, executive special projects, general legal counsel, institutional memberships, institutional research, legal services, legislative liaison and long-range planning are also included. Administrative activities below the executive level should be excluded.

Fiscal Operations: Includes expenditures for fiscal control, investments, and similar functions related to the fiscal operations of the institution. Includes such operations as accounting, auditing, business office, debt collection, endowment management, grant accounting, investments, and payroll accounting.

General Administrative Services: Includes expenditures for all activities established for the central administrative operations, services, and functions of the institution as well as those



activities related to personnel records for the faculty and staff. Activities in this subprogram include: administrative data processing, administrative services, affirmative action, personnel administration, room scheduling and space allocation. Excluded are those activities that relate to student admissions and records, which should be classified under Student Admissions and Records.

Logistical Services: Includes expenditures for the procurement, storage and distribution of materials and supplies as well as the transportation and communication systems needed to support the campus-wide operation of an institution. Also included are those activities related to the environmental health and safety of the students and staff. Examples of such activities are: campus mail, campus security, campus transportation, duplicating services, garages, photo services, post offices, procurement, purchasing, storage and telephone service. Some

of these activities can be operated as an enterprise activity with approval from the Department of Planning and Budget.

Public Relations and Development: Includes expenditures for those institutional activities established to maintain relations with the local community, institutional alumni, and the public in general, and to conduct activities related to fund raising and development. Alumni activities, commencement, community public relations, information services, parent activities and school relations are included in this subprogram. Those activities relating to the use of alumni in student recruitment should be classified in the subprogram Student Admissions and Records. Excluded from this subprogram are those activities established to provide public service to the community.

Operation and Maintenance of Plant: This category includes all expenditures of current funds for the operation and maintenance of the physical

plant, net of amounts charged to non-E&G funds. It does not include expenditures made from the institution plant fund accounts for capital projects. It includes all expenditures for operations established to provide services and maintenance related to campus grounds and facilities. It also includes utilities, property insurance, and similar terms.

Administration and Supervision: Includes all expenditures, net of recoveries, for administrative and supervisory personnel such as superintendents and supervisors of the buildings and grounds operation and related operating expenses where those administrative and supervisory duties relate to more than one of the following subprograms.

Custodial Service: Includes all expenditures connected with the janitorial or custodial operation of the educational and general buildings of the institution. This category includes salaries of

executive housekeeping supervisors, janitors, and maids. It includes costs necessary to keep the buildings in a clean and sanitary condition, such as care of the floors, stairways, landings, restrooms, chalkboards, windows, walls, room furniture and fixtures, and the like. Services performed for non-E&G enterprises must be allocated their proportionate share of the costs of such services if initially included in this category as joint costs.

Building Repairs and Maintenance, Care and Maintenance of Grounds, and Utility Lines Maintenance and Repairs: Includes all expenditures pertaining to the repair of educational and general buildings owned and operated by the institution. Building repairs and maintenance includes the costs of materials, supervisory personnel and other personnel, and other necessary expenses for minor repair and/or painting of the following: roofs, exterior walls, foundations, flooring, ceilings, partitions, doors,

screens, heating and air conditioning equipment, window shades, venetian blinds, windows, plaster, structural iron work, plumbing, electric wiring, light fixtures (including the replacement of lamps and bulbs), built-in shelving, and other related items. This subprogram includes all expenditures connected with the repair of furniture and/or building equipment used by the institution and normally charged to Operation and Maintenance of Plant.

Specifically, excluded from this subprogram are expenditures qualifying as capital outlay projects. This subprogram also includes all expenditures connected with the care and maintenance of the institution's grounds. Included here are salaries of all groundsmen, grounds supervisors, grounds lead men, and grounds laborers.

Also, included is the upkeep of all lands owned and operated by the institution, whether improved or unimproved, including any court, patio, inner

garden, or court enclosed by buildings. Grounds maintenance begins after the site improvements are complete. It includes land improvements such as lawns, trees, shrubs, flowers, planting, streets, walks, and paths, whether improved or unimproved. It includes non-structural improvements such as walls, fences, utility lines and tunnels, fountains, and furniture located on the campus grounds. Also included in this subprogram are all expenditures for the maintenance and repair of utilities systems of the institutions. Expenditures in this subprogram for building repairs and maintenance, and care and maintenance of grounds and utility lines must be recovered from non-E&G functions if initially included here as joint costs. The Appropriations Act requires that all parking operations are to be operated as auxiliary enterprises (special language is included for the Community College System). Institutions should establish necessary fees and recoveries for any maintenance, repair, or operation of parking lots, decks, or facilities,

and the administration of the parking program for students, faculty, staff, and general public.

Utilities: Includes all expenditures for purchased heat, light, power, water, sanitary sewers, and gas. Utilities used by non-E&G functions must be recovered if initially included in this category as joint costs.

Property and General Liability Insurance: Includes all expenditures for property insurance and general liability insurance on educational and general facilities. Insurance on non-E&G facilities must be prorated if initially included in this category as joint costs.

Property Rentals: Includes all expenditures made for rental of property in connection with the educational and general operations of the institution. Expenditures may be reported as a direct cost of the program in educational and

general programs, sponsored programs or auxiliaries.

Operation of Power Plant: Includes all expenditures connected with the operation of the power plant of the institution. Includes expenditures for salaries of power plant superintendent, shift supervisors, and stationary boiler firemen and assistants. Includes all fuel purchases, cost of transporting fuel to the institution, and other operating expenses. Non-E&G functions must be allocated their proportionate share of the costs of the power plant if initially included in this category as joint costs.

Debt Service – Educational and General Plant: Includes mandatory debt-service provisions relating to academic and other educational and general buildings, including (1) amounts set aside for debt retirement and interest, and (2) required provisions for renewals and replacements to the extent not financed from other sources.

Other Operation and Maintenance Expense: Any other expenses incurred in operating and maintaining the physical plant which are not classifiable under one of the categories above.

## STUDENT FINANCIAL ASSISTANCE EXPENDITURES

### Student Financial Assistance

This category applies only to monies given in the form of outright grants and trainee stipends to individuals enrolled in the official courses, either for credit or not.

The criteria to be used in determining which monies to include in the scholarships and fellowships expenditure category are the following:

1. The monies must represent expenditures of Current Funds group.
2. The institution must have fiscal control of the funds which were used to make the grant.
3. The recipients should not be formally required to render service to the institution as consideration for the grant, nor should they be expected to repay the amount of the grant to the funding source.

4. The institution must have selected the recipient of the grant. If the institution is given control of the monies, but is not allowed to select the recipient of the grant, the funds should be reported in the Agency Funds group rather than in the Current Funds group.

Aid to students in the form of tuition and fee remissions pursuant to Sec. 23-31 of the Code of Virginia, Unfunded Scholarships should also be included in this expenditure category. Tuition and fees are revenue of educational and general programs. Therefore, an appropriation transfer of the amount of the remission should be effected, from educational and general programs to student financial assistance. The remission is then recorded as an expenditure of student financial assistance programs. Expenditures for trainee stipends awarded to individuals not enrolled in official courses should be included in either Instruction, Research, or Public Service, whichever is appropriate. Where services are required in exchange for the financial assistance, the charges should be classified according to

the department or organizational unit to which the service is rendered. If a faculty or staff member is enrolled as a student in the institution by which he or she is employed, and tuition and fees are remitted to that individual by his or her employing institution by reason of his or her faculty or staff status, the cost of such remission should be recorded as an expense. Eligibility for such programs is determined under regulations issued by SCHEV or the responsible agency. No revenues or expenditures are to be recorded under free tuition programs authorized under the Code of Virginia, such as those provided to war orphans or eligible senior citizens.

Student wages paid through the Federal Work-Study Program, including that portion from federal funds as well as the State matching portion, must be classified as expenses of the program to which the service is rendered, rather than as a student financial assistance expenditure. Expenditures for off-campus sponsored programs work study are to be reported as a sponsored program expense. To accomplish this, the federal funds

must be initially deposited in Fund Detail 0308 (Work/Study).

The Virginia Work Study program provides need-based assistance to Virginia undergraduate, graduate and first professional students. Under the Virginia program, jobs are primarily off-campus in public service areas, and a student who is employed under the Virginia program may not be employed at the same time by the Federal College Work-Study Program. If the student is working outside the institution the expenditure should be reported as a sponsored programs expenditure. If the student is working within the institution the expenditure, including matching funds, should be reported in the program in which they are employed, a separate expenditure sub-object code (1148), Virginia Work Study has been established for the Virginia Work-Study Program.

Loans to students are not scholarships and fellowships, but constitute a conversion of cash to receivables in the Loan Funds group. The sum of

monies associated with total disbursements for Student Aid is, therefore, a derived figure and is not maintained in the accounting records of the Current Funds group. Contributions to loan funds from State appropriations are expenditures in the State accounts. This includes matching funds for Perkins loans and Supplemental Education Opportunity Grants. Usage of appropriated funds for this purpose must be approved in advance by SCHEV.

Scholarships: Includes the expenditures of funds awarded to undergraduate students as grants-in-aid, trainee stipends, tuition and fee waivers, and prizes. Excluded from this category are work/study funds which should be classified as costs to the department or organizational unit to which the service is rendered. Student loans are excluded also.

Fellowships: Includes the expenditure of funds for graduate students as outright grants-in-aid and trainee stipends. Excluded from this category are

funds for which services to the institution must be rendered (i.e., teaching assistants, or research assistants). Student loans are excluded also.



## FINANCIAL ASSISTANCE FOR EDUCATIONAL AND GENERAL SERVICES EXPENDITURES

### Financial Assistance for Educational and General Services

This category includes all funds expended to provide additional resources for educational and general services through the supplementation of other activities within the institution. Expenditures for this program should be distributed into other programs for external reporting and financial statements.

Eminent Scholars: Includes expenditures for salary supplements and related employee benefits of faculty members in the Eminent Scholar program. These expenditures consist of the portion from institutional endowment funds designated for the program as well as the matching portion from State general fund appropriations. Expenditures for base salary and related fringe benefits should be recorded in the

appropriate program. Expenditures for base salary and fringes for positions authorized as exempt from the base salary requirement should be recorded in this subprogram.

Sponsored Programs: Includes expenditures for the direct costs of research grants and contracts and other programs sponsored by agencies external to the State and which are fully funded by such external sources. It also includes expenditures from the share of agency indirect cost reimbursements which the institution is permitted to retain for enhancement of research and related requirements.

Maintenance of Excellence: Includes expenditures for the support of selected programs on a highly competitive basis, outside the normal budget funding guidelines, so as to increase their excellence and quality.

## UNIQUE MILITARY

This category includes all expenditures related to the military program of the Virginia Military Institute. The program structure used in national and regional reporting does not include an item for unique military costs. Revenues and expenditures related to this program are to be reported in such survey instruments as educational and general and auxiliary enterprises. This distribution rate shall be reviewed each biennium and adjusted as necessary.

## HOSPITAL EXPENDITURES

This category includes all expenditures, except depreciation, associated with the operation of the hospital, including nursing expenses, other professional services, general services, administrative services, fiscal services, and charges for physical plant operations. Expenditures for activities that take place within the hospital but that are more appropriately categorized as

Instruction or Research should be excluded from this category and accounted for in the appropriate categories.

## AUXILIARY ENTERPRISES EXPENDITURES

An Auxiliary Enterprise is an entity which exists to furnish goods or services to the students, faculty, or staff, and which charges a fee that is directly related to, although not necessarily equal to, the cost of the service. This classification is based upon the nature of the service being provided and the client served and not the “self-supporting” aspect of the activity. The distinguishing characteristic of Auxiliary Enterprises is that they exist to provide goods/facilities and services for students, faculty, and staff.

The general public and other institutional entities may incidentally be served in some Auxiliary Enterprises. Examples are residence halls, food services, intercollegiate athletics, and student stores.

This category of expenditures includes all costs, except depreciation, of operating the institution's Auxiliary Enterprises, including charges for physical plant operations and those logistical services which should be charged to Auxiliary Enterprises. Also included in this category are other direct and indirect costs whether charged directly as expenditures or allocated as a proportionate share of the costs of other departments or units. Expenditures to support local auxiliary enterprise accounts are included in this category.

Prior to the 1990-92 biennium, there was no expectation that categories of auxiliary enterprises operate on a "self-supporting" basis. During 1990-92, institutions should adjust their operations as necessary to provide for the self-supporting operation of intercollegiate athletics. Institutions are encouraged to operate each category of auxiliaries on a self-supporting basis and classify all expenditures according to their intended use in order to provide an accurate presentation of the actual use of auxiliary funds. There is no expectation or requirement that individual components of auxiliary

systems, such as a particular dormitory, be self-supporting.

The time frame for determining whether a category, or the auxiliary system, is self-supporting should not be limited to a single fiscal year nor should it have any bearing on whether an agency meets the "Management Standards." An institutionally approved business plan for phasing of fees or subsidies from one auxiliary category to another will provide documentation of the institution's long-range plan for its auxiliary operations.

For CARS transactions purposes, expenditures for all categories of state auxiliaries can be reported at the program level, except for intercollegiate athletics which must be reported at the subprogram level. The State Council of Higher Education may require each institution to submit a separate year end summary report detailing the expenditures by auxiliary category.

Food Services: This category includes expenditures for all food service and food service related

operations. It includes expenditures for cafeterias, restaurants, snack shops, vending machines, and catering services, even if the operation is located within a student union or residential unit.

Bookstores and Other Stores: Includes all expenditures for bookstores, and other store operations, such as clothing stores, convenience stores, and any other stores or shops providing primarily non-food items.

Residential Services: Includes all housing operations including dormitories, apartments, houses, fraternity and sorority houses, faculty and staff housing, and hotel operations.

Parking and Transportation Systems and Services: This category includes all expenditures for parking operations, parking lots (both on campus and satellite lots), parking decks, transportation systems, and motor pool operations.

Telecommunications Systems and Services: Includes expenditures for satellite systems, other electronic communications systems, telephone services, and operation of communication systems.

Student Health Services: This category includes expenditures for health services provided to students faculty, or staff and their dependents through an infirmary, clinic, or testing operation. Excluded are clinics operated as an integral component of the instructional program, usually as an ancillary support activity. Hospital operations are to be reported elsewhere.

Student Unions and Recreational Facilities: Includes expenditures for all student union or community center operations except for food service or college store operations which are reported in other categories. Expenditures for union activities include game operations, performing arts, movies, lectures, crafts, social events and special programs. Debt Service expenditures for buildings constructed

for the primary purpose of providing space for recreational programs are to be reported in this category. Expenditures for intercollegiate athletic events are not to be reported here.

Recreational and Intramural Programs: Includes expenditures for recreational or intramural programs. Debt Service expenditures should not be reported in this category. During 1990-92 institutions may report expenditures for intramural athletic programs in this category or in the proper E&G program.

Other Enterprise Functions: Includes other auxiliary enterprise operations which are not included in the above categories and which do not meet the definition of an independent operation. An example is a campus-wide motor pool that provides services to all organizational units. Authorization to use this category for new activities or to reclassify existing activities should be sought in advance from the Department of Planning and Budget.

Intercollegiate Athletics: Expenditures for intercollegiate athletics events or programs are included in this category but not expenditures associated with intramural or recreational programs. Debt service for buildings constructed for the primary purpose of providing space for intercollegiate athletics should be reported in this category.

## INDEPENDENT OPERATIONS EXPENDITURES

This category includes all funds expended for operations that are independent of or unrelated to the primary missions of the institution (i.e., instruction, research, public service), although they may indirectly contribute to the enhancement of these programs. This category is generally limited to expenditures for the operation of major federally funded research laboratories. This category does not include the expenditures of operations owned and managed as investments of the institution's endowment funds.

## SECTION IV

### OTHER ISSUES

This section of the Chart of Accounts is used to identify policy issues for future discussion and resolution, to provide policy clarification, and to focus the attention of the higher education financial community on national topics and changes to facilitate statewide and campus discussions.

#### Application of Funding Formula for Educational and General Programs

Funding of appropriations for educational and general programs is related to the language set forth in the Appropriation Act. That language provides that student tuition and fees shall support the total cost of such programs in specified percentages, with the remainder of the cost to be supplied by the general fund and other available revenue.

This methodology is not a requirement that the institutions set tuition and fee charges so as to generate revenue as calculated by the funding formula. The formula is a means of computing the amount of support which the State will provide from the general fund. The power to set tuition and fee charges remains with the individual boards of visitors.

Further policy guidance on tuition rates for in-state students has been provided in the Appropriations Act and in correspondence from the Department of Planning and Budget. Changes have been made to the revenue code structure to permit institutions to record revenues associated with the state's cost sharing policy as "Tuition" and non-policy student revenues into other categories.

The institution is not required to control actual expenditures so that they are funded precisely in accordance with the funding formula. The percentages are a means of establishing the appropriated amounts only. Actual operations may differ, due to differences in actual enrollment from the projected number, differences

in number and cost of faculty positions from the estimated amounts, and similar reasons.

Transfer of General Fund Appropriations into Nongeneral Funds (0100 to 0300)

All Educational and General disbursements previously coded to fund 0100 are coded to Fund Code 0300. Revenues have traditionally been accumulated in Fund 0300. The Department of Planning and Budget, through budgetary action, transfers General Fund appropriations in Fund Code 0100 to Fund Code 0300 at the beginning of each fiscal year. Unexpended balances at year end, less deferrals of revenue collected for future periods and balances pertaining to capital outlay projects, may be transferred to the general fund of the Commonwealth. On the last day of each fiscal year, unexpended balances of institutions of higher education which meet management standards prescribed by the Governor shall be reappropriated for use in the second year. To insure that no expenditures are coded and charged to the general fund, the Department of Accounts

records the original general fund appropriation for educational and general programs in the general fund with no allotment authorization.

*LOCAL AUXILIARY ENTERPRISE REVENUES  
AND EXPENDITURES*

The Appropriation Act requires that all revenues related to local auxiliary enterprises be reported to the Commonwealth via the CARS system. Revenues should be deposited as received and expended back to the local auxiliary enterprise account using a subobject code of 1452. It is not intended that individual transactions be submitted for the expenditure of local auxiliary funds. Institutions should be prepared to report on local auxiliary expenditures to the object code detail upon request.

The proper mechanism to effect these accounting entries is an Agency Transaction Voucher (ATV), refer to CAPP Section 47 for detailed instructions. Periodically, at least monthly, an ATV should be submitted simultaneously to fund/detail 0306 recording revenue

(revenue source codes 06020, 06021, and or 06022), and expenditures (program/subprogram 809/40, subobject 1452). Both transactions must be entered on the same ATV and in the same amount so that the net effect on cash in CARS will be zero.

### *UNRELATED BUSINESS INCOME TAX*

Unrelated business income tax (UBIT) is assessed on the net profit of tax-exempt organizations that unfairly compete with taxable entities. Unfair competition results from the fact that tax-exempt organizations avoid certain costs incurred from an unrelated trade or business which is regularly carried on and which is not substantially related to the organization's tax-exempt purpose.

For purposes of the above definition, the term "trade or business" means any activity carried on for the production of income from the sale of goods or the performance of services. It is a very broad definition which includes subsidiary activities of an organization. Further, even though unfair competition is a motive for

the UBIT, proof that activity does not unfairly compete does not avoid application of the tax. Finally, the actual generation of profit is not necessary to invoke the application of the tax. If one of the purposes of the activity is generating a profit, it will be deemed a trade or business and reporting requirements will apply.

The term "regularly carried on" addresses the frequency, continuity, and manner in which the activities are conducted, in comparison with similar commercial activities. Intermittent activities are evaluated with special emphasis on the manner in which they are carried out, comparing the competitive and promotional effort with those of comparable taxable businesses.

The "substantially related" test requires that activities have a substantial causal relationship to the achievement of the exempt purpose, other than the organizations need for revenues. There are specific factors that are considered when reviewing the substantially related issues. One is the magnitude of the activity relative to the overall needs of the organization.



Activities in excess of the needs of the exempt functions constitute the conduct of an unrelated business. A second factor addresses the nature of the product in sales of goods. In specific situations, organizations are permitted to sell products or by-products of the performance of the exempt function without being considered to be engaged in an unrelated trade or business. For these circumstances to apply, the products must be sold in substantially the same state they are in upon completion of the exempt function.

Some trades or business are statutorily excluded from UBIT by the Internal Revenue Code. As of this date, the relevant trade or business exclusions include: (1) an activity where substantially all work is performed without compensation, (2) any trade or business which is carried on primarily for the convenience of an organization's members or students, (3) the sale of merchandise received as gifts or contributions, and (4) a hospital's furnishing of certain services to one or more exempt hospitals.

## *INTRAMURALS*

Intramural athletics is one of the activities "whose primary purpose is to contribute to the student's emotional and physical well-being and to his or her intellectual, cultural, and social development outside the context of the formal instruction program." (NACUBO, page 409). Such programs are included in descriptions of the subprogram student services, of educational and general programs.

However, institutional practice differs dramatically. Many institutions have shifted their intramural programs to the program of auxiliary enterprises. Others record operating expenses as an educational and general activity but vary in how they classify the facilities. This creates inconsistency in financial reporting and inequities in staffing requirements within educational and general programs.

Over the next year, the Council of Higher Education's staff and institutional representatives will study intramural athletic programs and the issues associated with their funding.

# APPENDIX A

## SPECIAL PURPOSE RESEARCH AND PUBLIC SERVICE CENTERS AND PROJECTS

### SCHEDULE OF SCHEV PROGRAM REVIEWS FOR 1989-91

INSTITUTION	CENTER OR PROJECT	1989	1990	1991
George Mason University	Principal Assessment Center	X		
	Small Business Center		X	
Longwood College	Business Innovation Center	X		
Norfolk State University	Dozeretz Institute			X
Old Dominion University	Peninsula Graduate Education Center		X	
	Principal Assessment Center		X	
College of William & Mary	Bureau of Business Research		X	
	CEBAF *			
	Institute of Bill of Rights		X	
	Papers of John Marshall	X		
	Institute of American Studies			X
University of Virginia	Bureau of Educational Research	X		
	Center for Advanced Studies			X
	Center for the Elderly	X		
	Center for Liberal Arts	X		
	Center for Public Service			X
	Commission of the Bicentennial			X
	Diabetes Research Center			X
	George Washington Papers		X	
	Institute for Afro-American Studies	X		
	Institute of Nuclear and Particle Physics	X		
	James Madison Papers		X	
	Regional Audiovisual Services		X	
	State Climatologist			X
	Tayloe Murphy Institute *			
	White Burkett Miller Center of Public Affairs			X
	Wilson Gee Institute		X	
Virginia Commonwealth University	Center for Public/Private Initiatives			X
	Center for the Study of Alzheimer's Rel Diseases			X
	Center of Aging			X
	Principal Assessment Center		X	
Virginia Tech	Agricultural Experiment Stations *			
	Center for Coal & Energy Research	X		
	Center for Volunteer Development			X
	4-H Centers *			
	Principal Assessment Center	X		
	Water Resources Research Center		X	
		10	11	12

\* Indicates statutory centers not included in review schedule