OSBHE ACCOUNTING (Last Revised 08/89)

Oregon Department of Higher Education (ODHE) accounting is based on the fund accounting concept described in *College and University Business Administration* (CUBA), published by the National Association of College and University Business Officers (NACUBO), and the accounting guidelines in *Audits of Colleges and Universities* published by the American Institute of Certified Public Accountants.

Sections 01.01 through 01.12 describe fund accounting as used by ODHE, outline the account structure and define account classifications. Subsequent sections describe accounting requirements and methods relating to specific topics.

01.01: Account Number

01.02: Source Document Coding (no longer applicable under Banner)

01.03: Chart of Accounts

01.04: Account Request

01.05: Fund Accounting

01.06: Asset Accounts

01.07: Liability Accounts

01.08: Balances and Reserves

01.09: Income Accounts

01.10: Expense Accounts

01.11: Operating Accounts (see also FPM 05.712, FPM 05.713)

01.12: Expenditure and Operating Account Functions

01.20: Accounting for Current Restricted Funds

01.21: Recording Receipts

01.22: Gifts, Grants and Contracts
01.23: Year-End Accounting

01.24: Accounting For Reserves

01.25: Investment Management

01.26: Accounting for Building Use Credits

01.27: Lease/Installment/COPs Purchases

01.28: Vending Machines

01.29: Accounting for Equipment Sale or Trade-In

01.30: Intra-/Inter-Institutional Loans (Superseded by FPM 05.271)

01.32: Intellectual Property

01.33: Instruction Fees

01.34: Accounting for Bond Proceeds and Liability

01.35: ODE Small Scale Energy Loan Program (SELP)

01.99: Miscellany