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ABSTRACT

This document is intended to serve as a guide for institutions in the development of data bases to support the implementation of planning and management systems. This publication serves to identify and describe those finance-related data elements: (1) required to support current National Center for Higher Education Management Systems (NCHEMS) products; (2) anticipated as being required for future NCHEMS products; and (3) commonly maintained by institutions for operational and reporting purposes. It should be emphasized that the data categories and definitions suggested represent common usage except in those identified instances for which accepted national standards exist. (Author/HS)

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# DATA ELEMENT DICTIONARY: FINANCE

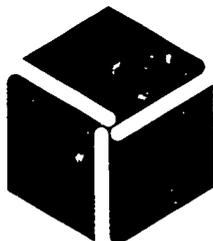
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Second Edition  
Technical Report 31



National  
Center for  
Higher  
Education  
Management  
Systems  
at WICHE

HE 00 3842



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The Western Interstate Commission for Higher Education (WICHE) is a public agency through which the 13 western states work together

- . . . to increase educational opportunities for westerners.
- . . . to expand the supply of specialized manpower in the West.
- . . . to help universities and colleges improve both their programs and their management.
- . . . to inform the public about the needs of higher education.

The Program of the National Center for Higher Education Management Systems at WICHE was proposed by state coordinating agencies and colleges and universities in the West to be under the aegis of the Western Interstate Commission for Higher Education. The National Center for Higher Education Management Systems at WICHE proposes in summary:

To design, develop, and encourage the implementation of management information systems and data bases including common data elements in institutions and agencies of higher education that will:

- provide improved information to higher education administration at all levels.
- facilitate exchange of comparable data among institutions.
- facilitate reporting of comparable information at the state and national levels.

DATA ELEMENT DICTIONARY: FINANCE

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DATA ELEMENT DICTIONARY: FINANCE

Second Edition

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James S. Martin

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National Center for Higher Education Management Systems at  
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## ABSTRACT

The preliminary draft of the second edition of the Data Element Dictionary has been prepared by the NCHEMS staff under the guidance of the project Task Force. The Task Force has reviewed this document and has recommended that it be distributed to the higher education community for purposes of soliciting comments and suggestions for improvements.

This document is intended to serve as a guide for institutions in the development of data bases to support the implementation of planning and management systems. This publication serves to identify and describe:

1. Those data elements required to support current NCHEMS products.
2. Certain data elements anticipated as being required for future NCHEMS products.
3. Certain data elements commonly maintained by institutions for operational and reporting purposes.

It should be emphasized that the data categories and definitions suggested represent common usage except in those identified instances for which accepted national standards exist, e.g., U.S. postal code abbreviations for states of the U.S. and zip codes. In those few cases where more than one set of categories and definitions are commonly used, alternative choices have been provided.

Since the primary intent of this document is the identification of data elements, many of the data elements specify institutionally defined categories.

The definitions of data elements included in this publication will be revised to reflect the development of standard definitions arising out of activities in other NCHEMS projects and elsewhere.

It should also be emphasized that this document does not contain the complete list of data elements that should be included in an institutional data system. Unique institutional requirements will mandate the inclusion of other elements.

## PREFACE

The preliminary draft of the second edition of the Data Element Dictionary has been prepared by the NCHEMS staff under the guidance of the Data Element Dictionary Task Force. The Task Force has reviewed this document and has recommended that it be distributed to the higher education community for the purposes of soliciting comments and suggestions for improvements.

We urge the readers to review this document and forward their comments, criticisms, and suggestions directly to the author or members of the staff by March 1, 1973.

Ben Lawrence  
Director

## ACKNOWLEDGMENTS

This second edition of the Data Element Dictionary is the product of the efforts of many individuals. In particular, we are indebted to the members of the Data Element Dictionary Task Force, who generously contributed their time and efforts in the development of this edition:

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Also contributing to the development of this edition of the Data Element Dictionary were the following members of the staff of the National Center for Higher Education Management Systems: Dave Clark, William Collard, Michael Haight, Richard Johnson, Dennis Jones, Charles Manning, Marilyn McCoy, Glen Miyataki, Leonard Rumney, Robert Wallhaus, and Paul Wing.

In addition, we are indebted to Charles R. Thomas, Executive Director, College and University Systems Exchange, for his suggestions during the preparation of this document.

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## CHAPTER I

### INTRODUCTION

The primary mission of the National Center for Higher Education Management Systems (NCHEMS) at WICHE is to assist higher education institutions and agencies with the development of improved resource allocation and management systems.

To meet these objectives, the Center has undertaken the development of:

1. Procedures for making information available to assist higher education administrators with internal management.
2. Analytical methods and tools.
3. Procedures to facilitate the exchange of comparable data among institutions and agencies of higher education.

The purpose of these procedures and tools will be to assist decision makers in institutions and agencies of higher education in improved analysis, planning, and resource allocation.

All of the developmental tasks mentioned above require the availability of data. Because of this requirement, many institutions can use guidance in identifying those data that should be available. The Data Element Dictionary (DED) is an attempt to respond to this need.

This publication serves to identify and describe:

1. Those data elements required to support current NCHEMS products.
2. Certain data elements anticipated as being required for future NCHEMS projects.
3. Certain data elements commonly maintained by institutions for operational and reporting purposes.

The first edition of the Data Element Dictionary (Thomas, 1970) was the first product produced by the Center and as such concentrated on forecasting data elements that would be supportive of other NCHEMS efforts in the area of developing planning and management systems. The second edition of the Data Element Dictionary has incorporated changes to the first edition resulting from:

1. Reactions to the first edition by the higher education community.
2. The development of other related NCHEMS products.
3. Further efforts of the DED Task Force and Center staff in developing data bases for higher education information systems.

Elements appearing in the first edition of the Data Element Dictionary have been retained with the exception of a few data elements that the Data Element Dictionary Task Force felt were no longer appropriate.

Since the primary intent of this document is the identification of data elements, many of the data elements specify institutionally defined categories, i.e.,

values and definitions of those values within each data element. Data categories and definitions suggested represent common usage except in those identified instances for which national standards exist, e.g., U.S. postal code abbreviations for states of the U.S. and zip codes. In those few cases where more than one set of categories and definitions are commonly used, alternative choices have been provided.—

The definitions of data elements included in this publication will be revised when appropriate to reflect the development of standard definitions arising out of activities in other NCHEMS projects and elsewhere. In particular, the Information Exchange Procedures project will be specifying values and definitions of those values for many of the data elements.

This document does not contain the complete list of data elements that should be included in an institutional data system. Unique institutional requirements will mandate the inclusion of other elements.

An attempt has been made to restrict the Data Element Dictionary to only basic elemental (i.e., nonderivable) data elements. In a few cases where derived data elements were typically found to be stored by many institutions, these have also been included.

The complete Data Element Dictionary will be released in the five sections listed below:

1. Course-Related Elements
2. Facilities-Related Elements
3. Finance-Related Elements
4. Staff-Related Elements
5. Student-Related Elements

These five sections do not represent specific institutional files; rather, they represent logical groupings of data items that are separated for purposes of presentation.

## CHAPTER II

### DICTIONARY ORGANIZATION AND FORMAT

This section of the Data Element Dictionary contains data elements pertaining to financial information. The transactional data elements necessary for many operational data systems have not been identified.

*The categories listed for the Finance-Related Data Elements are based on and are compatible with those recommended in College and University Business Administration (ACE, 1968). The DED is not a replacement for existing handbooks on financial procedures for institutions of higher education.*

The description of each data element contains the following information:

1. ELEMENT NUMBER - A three-digit number to identify each data element.
2. ELEMENT TITLE - A brief identification of the data element.
3. DEFINITION - A brief description of the data element.
4. CODES OR RECORDING INSTRUCTIONS - A description of the suggested codes or recording instructions, if appropriate. May also include detailed categorical definitions.
5. USES - An identification of various NCHEMS products that require or are likely to require this data element in the future, either where it is required in its absolute form or where it is required

to derive another data element used by an NCHEMS product. Most data elements fall into this latter category. In addition, those elements required to complete the Higher Education General Information Survey (HEGIS) are identified.

The following abbreviations are used to describe the various NCHEMS products:

Cost Finding Principles	CFP
Faculty Activity Analysis	FAA
Higher Education Finance Manual	HEFM
Information Exchange Procedures	IEP
Program Measures	PM
Resource Requirements Prediction Models	RRPM

6. COMMENTS - Additional information that may be required to further define the data element, justify its inclusion, identify its relationship to other data elements, or identify the source of data category definitions.
  
7. DATE ISSUED - Indicates calendar date that NCHEMS released this version of the data element. Institutions may wish to use this space to indicate those data elements that they have added to the Data Element Dictionary.

### CHAPTER III

### INDICES

#### Alphabetical Index

<u>DATA ELEMENT</u>	<u>DED NO.</u>	<u>PAGE</u>
Account Number	010	22
Balance Sheet Category	003	15
Dollar Amount	011	23
Fiscal Year	009	21
Functional Classification	005	17
Fund Group	001	13
Object Classification	006	18
Organizational Unit	008	20
Program Identification	007	19
Restriction Category	002	14
Source of Funds	004	16

Alphabetical Index by NCHEMS Product

<u>NCHEMS PRODUCT</u>	<u>DATA ELEMENT</u>	<u>DED NO.</u>
Cost Finding Principles (CFP)	Account Number	010
	Dollar Amount	011
	Fiscal Year	009
	Fund Group	001
	Functional Classification	005
	Object Classification	006
	Program Identification	007
Faculty Activity Analysis (FAA)	Account Number	010
	Dollar Amount	011
	Fiscal Year	009
	Fund Group	001
	Object Classification	006
	Organizational Unit	008
	Program Identification	007
Higher Education Finance Manual (HEFM)	Account Number	010
	Balance Sheet Category	003
	Dollar Amount	011
	Fiscal Year	009
	Fund Group	001
	Object Classification	006
	Organizational Unit	008
	Program Identification	007
	Restriction Category	002
Source of Funds	004	
Information Exchange Procedures (IEP)	Account Number	010
	Dollar Amount	011
	Fiscal Year	009
	Object Classification	006
	Program Identification	007
	Source of Funds	004
Program Measures (PM)	Account Number	010
	Dollar Amount	011
	Fiscal Year	009
	Fund Group	001
	Object Classification	006
	Organizational Unit	008
	Program Identification	007
	Restriction Category	002
Resource Requirements Prediction Models (RRPM)	Account Number	010
	Dollar Amount	011
	Fiscal Year	009
	Fund Group	001
	Object Classification	006
	Organizational Unit	008
	Program Identification	007

HEGIS Index

DATA ELEMENT

DED NO.

Balance Sheet Category	003
Dollar Amount	011
Functional Classification	005
Fund Group	001
Source of Funds	004

CHAPTER IV

FINANCE-RELATED ELEMENTS

<u>DED No.</u>	<u>Title</u>
001. . . . .	Fund Group
002. . . . .	Restriction Category
003. . . . .	Balance Sheet Category
004. . . . .	Source of Funds
005. . . . .	Functional Classification
006. . . . .	Object Classification
007. . . . .	Program Identification
008. . . . .	Organizational Unit
009. . . . .	Fiscal Year
010. . . . .	Account Number
011. . . . .	Dollar Amount

National Center for Higher Education Management Systems

**DATA ELEMENT DICTIONARY**  
Finance Related Data Elements

001
<b>ELEMENT NUMBER</b>

**ELEMENT TITLE**

Fund Group

**DEFINITION:**

An institutionally defined code for a group of funds of similar character where the term Fund is defined as:

an accounting entity established for the purpose of carrying on specified activities or obtaining certain objectives in accordance with special regulations, restrictions, or limitations.

**CODES OR RECORDING INSTRUCTIONS:**

<u>Category</u>	<u>Definition</u>
Current Funds	Funds expendable for current operating purposes, either unrestricted or restricted.
Loan Funds	Funds available to be loaned to students, faculty, or staff.
Endowment and Similar Funds	Those funds whose principal is nonexpendable as of the date of reporting and is invested, or is available for investment, for the purpose of producing income. Included are endowment funds, term endowment funds, and quasi-endowment funds.
Annuity and Life Income Funds	Those funds acquired by an institution subject to annuity contracts, living trust agreements, or gifts and bequests reserving life income to one or more beneficiaries.
Plant Funds	Funds to be used for the construction, rehabilitation, and acquisition of physical properties for institutional purposes; funds already expended for plant properties; funds set aside for the renewal and replacement thereof; and funds accumulated for the retirement of indebtedness thereon.
Agency Funds	Funds received and held by an institution as custodian or fiscal agent for others; funds of student organizations, individual students, or faculty members.

**USES**

HEFM, PM, HEGIS, CFP, RRPM, FAA

**COMMENTS:**

Institutions will usually have more detailed categories within the above grouping. Typical funds within the above groups are identified and defined in College and University Business Administration (ACE, 1968).

**DATE ISSUED**

September 1972

002  
ELEMENT  
NUMBER

National Center for Higher Education Management Systems

DATA ELEMENT DICTIONARY  
Finance Related Data Elements

ELEMENT TITLE      Restriction Category

DEFINITION:

The limitations placed upon the uses of monies available to the institution.

CODES OR RECORDING INSTRUCTIONS:

<u>Category</u>	<u>Definition</u>
Unrestricted	Monies available for any purpose.
Designated	Monies expendable only for those purposes designated by the governing board of the institution. The governing board may change the particular designation within this category or even designate these monies as unrestricted.
Restricted	Monies that are expendable only for those purposes stipulated under the terms of the document by which they are accepted.

USES      HEFM, PM

COMMENTS:

Institutions will usually have more detailed categories within the above groupings.

DATE ISSUED      September 1972

National Center for Higher Education Management Systems

DATA ELEMENT DICTIONARY  
Finance Related Data Elements

003  
ELEMENT  
NUMBER

**ELEMENT TITLE** Balance Sheet Category

**DEFINITION:**

An institutionally defined code that identifies the nature of the various elements of the institutional statement of financial condition. These elements will be reflected in the statement of each self-balancing fund group.

**CODES OR RECORDING INSTRUCTIONS:**

<u>Category</u>	<u>Definition</u>
Assets	Economic resources that are owned by the institution. May have a definite physical character such as buildings or equipment or may exist in the form of valuable legal claims or rights.
Liabilities	Obligations owed by the institution.
Fund Balance	The difference between assets and liabilities.*

\*For some accounts, this entry may constitute the balance of a specific fund.

**USES** HEFM, HEGIS

**COMMENTS:**

Institutions will usually have more detailed categories within the above groupings. Typical balance sheet categories within the above groups are identified and defined in College and University Administration (ACE, 1968).

**DATE ISSUED** September 1972

004

ELEMENT  
NUMBER

## National Center for Higher Education Management Systems

DATA ELEMENT DICTIONARY  
Finance Related Data Elements

## ELEMENT TITLE

Source of Funds

## DEFINITION:

An institutionally defined code that groups current funds revenues according to their source.

## CODES OR RECORDING INSTRUCTIONS:

The following categories are those recommended in College and University Business Administration (ACE, 1968) and are currently being used by HEGIS.

## Category \*

Educational and General  
 Student Tuition and Fees  
 Governmental Appropriations  
 1. Federal  
 2. State  
 3. Local  
 Endowment Income  
 Gifts (or Gifts Applied)  
 Sponsored Research  
 1. Governmental  
 2. Nongovernmental  
 Other Separately Budgeted Research  
 Other Sponsored Programs  
 1. Governmental  
 2. Nongovernmental  
 Recovery of Indirect Costs - Sponsored Programs  
 Sales and Services of Educational Departments  
 Organized Activities Related to Educational Departments  
 Other Sources  
 Student Aid  
 Auxiliary Enterprises

\* The above categories are defined in College and University Business Administration (ACE, 1968)

Another alternative currently being explored for possible use by various NCHEMS products is:

## Category \*\*

Student Tuition and Fees  
 External Sources  
 1. Government  
 Local  
 State  
 Federal  
 2. Private  
 Gifts  
 -Foundations  
 -Corp  
 -Individual  
 Other  
 -Foundations  
 -Corp  
 -Individual  
 Return on Endowment  
 1. Current Yield  
 2. Utilized Gain  
 Other Sources  
 1. Sales and Services of Educational Dept.  
 2. Org. Activities Related to Ed. Dept.  
 3. Auxiliary Enterprises  
 4. Return on Current Fund Investments  
 5. Transfer from other fund groups  
 6. Other Sources\*

\*\* See Appendix 1 for a further description of these categories.

## USES

PM, HEFM, HEGIS, IEP

## COMMENTS:

Institutions will usually have more detailed categories within the above groups.

## DATE ISSUED

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National Center for Higher Education Management Systems

DATA ELEMENT DICTIONARY  
Finance Related Data Elements

005

ELEMENT  
NUMBER

ELEMENT TITLE      Functional Classification

DEFINITION:

An institutionally defined code that groups current funds expenditures according to the purpose for which the costs were incurred.

CODES OR RECORDING INSTRUCTIONS:

Category

Instruction and Departmental Research  
Organized Activities Related to Educational Departments  
Sponsored Research  
Other Separately Budgeted Research  
Other Sponsored Programs  
Extension and Public Service  
Libraries  
Student Services  
Operation and Maintenance of Plant  
General Administration  
Staff Benefits  
General Institutional Expenses  
Student Aid  
Auxiliary Enterprises

USES

HEGIS, CFP

COMMENTS:

Institutions will usually have more detailed categories within the above groupings.

The above categories are defined in College and University Business Administration (ACE, 1968).

DATE ISSUED

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006

ELEMENT  
NUMBER

## National Center for Higher Education Management Systems

DATA ELEMENT DICTIONARY  
Finance Related Data Elements

## ELEMENT TITLE

Object Classification

## DEFINITION:

The classification of expenditures according to the nature of the cost incurred.

## CODES OR RECORDING INSTRUCTIONS:

The Cost Finding Principles Project currently is considering the following categories:

<u>Code</u>	<u>Category</u>	<u>Definition</u>
10	Faculty Salaries	Compensation including fringe benefits to those individuals that the institution considers its faculty (part-time and full-time faculty as well as graduate assistants).
20	Nonfaculty Salaries	Compensation including fringe benefits paid to all employees of the institution except those considered faculty.
30	Supplies and Services	All current operating expenditures other than compensation for personal services (including fringe benefits), expenditures for capital equipment, and stipends.
40	Capital Equipment	Those items of property that have an acquisition cost of \$200 or more and an expected service life that exceeds one year.
50	Stipends	Financial assistance awarded to students (both undergraduate and graduate). Includes scholarships, fellowships, and traineeships. Recipients of stipends are not required to render service to the institution as a consideration of their awards, nor are they required to repay them.

## USES

CFP, IEP, PM, HEFM, RRPM, FAA

## COMMENTS:

Institutions will usually have more detailed categories within the above groupings.

## DATE ISSUED

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**DATA ELEMENT DICTIONARY**  
**Finance Related Data Elements**

**ELEMENT  
NUMBER**

**ELEMENT TITLE** Program Identification

**DEFINITION:**

A code to identify a collection of integrated activities organized to achieve a specific set of objectives.

**CODES OR RECORDING INSTRUCTIONS:**

Sixteen-digit Program Classification Structure code (Gulko, 1972)

**USES**

PM, CFP, IEP, HEFM, RRPM, FAA

**COMMENTS:**

Many institutions will be able to crossover values in Functional Classification data elements (005) directly into Program Identification data elements.

**DATE ISSUED**

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008  
ELEMENT  
NUMBER

National Center for Higher Education Management Systems

DATA ELEMENT DICTIONARY  
Finance Related Data Elements

ELEMENT TITLE      Organizational Unit

DEFINITION:

The institutionally defined code identifying the academic or administrative department or equivalent unit having administrative responsibility for an account.

CODES OR RECORDING INSTRUCTIONS:

USES      PM, HEFM, RRPM, FAA

COMMENTS:

This is a linking element that should be consistent throughout all uses and files.

DATE ISSUED      September 1972

National Center for Higher Education Management Systems

DATA ELEMENT DICTIONARY  
Finance Related Data Elements

009  
ELEMENT  
NUMBER

ELEMENT TITLE Fiscal Year

DEFINITION:

The institutionally defined fiscal year to which a financial transaction or summary is applicable.

CODES OR RECORDING INSTRUCTIONS:

Two low-order digits of the fiscal year, e.g., fiscal year 1973 = "73"

USES PM, CFP, HEFM, RRPM, IEP, FAA

COMMENTS:

It is recommended that institutions use the federal standard of designating the calendar year in which the fiscal year ends as the fiscal year, e.g., 1972-1973 = fiscal year 1973.

DATE ISSUED September 1972

010  
ELEMENT  
NUMBER

National Center for Higher Education Management Systems

DATA ELEMENT DICTIONARY  
Finance Related Data Elements

ELEMENT TITLE Account Number

DEFINITION:

An institutionally defined code for recording and summarizing financial transactions.

CODES OR RECORDING INSTRUCTIONS:

Each of the codes used to identify data elements 001 through 007 often comprise one segment of the account number.

USES PM, CFP, HEFM, IEP, RRPM, FAA

COMMENTS:

This is a linking element to the Staff section.

DATE ISSUED September 1972

National Center for Higher Education Management Systems

DATA ELEMENT DICTIONARY  
Finance Related Data Elements

011  
ELEMENT  
NUMBER

**ELEMENT TITLE** Dollar Amount

**DEFINITION:**

The quantifiable measure of a financial transaction or summary as expressed in U. S. dollars.

**CODES OR RECORDING INSTRUCTIONS:**

Actual dollar amount. (Negative dollar amounts should be so indicated.)

**USES**

PM, CFP, HEFM, IEP, RRPM, HEGIS, FAA

**COMMENTS:**

**DATE ISSUED** September 1972

## APPENDIX 1

### PROPOSED ALTERNATIVE SOURCE-OF-FUNDS CATEGORIES

Student Tuition and Fees	Includes all tuition and fees assessed against students, net after refunds. Does not include charges for room, board, and other services properly categorized under Auxiliary Enterprises. Tuition and fee remissions should be assessed and reported in this category.
External Sources	All funds originating from sources outside institutional control.
1. Government	All funds originating from a particular level of the hierarchy of constitutionally defined governments.
Local	Funds originating from an agency of a constitutionally defined form of government hierarchically below the state level (e.g., city, county, region, etc.).
State	Funds originating from an agency within the state government.
Federal	Funds originating from an agency of the federal government.
2. Private	Monies originating from a nongovernmental entity outside institutional control.
Gifts	A one-time contribution of monies for institutional support.
Other	All monies received that may be considered to be a continuing or more than one-time source of support.
Return on Endowment	Monies available as a direct result of the investment of endowment funds. Two methods for "valuing" these monies have been suggested:
1. Current Yield	Utilization of only those monies received from interest and dividends on the principal of the endowment fund, leaving the total value of the principal inviolate.

2. Utilized Gain Utilization of the accumulated capital gains of the endowment funds.

Other Sources

All other sources of revenue not covered in the above categories are included under this heading.

1. Sales and Services of Educational Departments Includes the incidental income of educational departments resulting from services performed, sales of publications, and similar activities. If the departmental activities producing the revenues are conducted primarily for professional training of students, they should be classified as Organized Activities Related to Educational Departments.

2. Organized Activities Related to Educational Departments Includes revenues produced by entities that exist to provide an instructional or laboratory experience for students and which incidentally create goods or services that may be sold. In the course of providing the incidental goods or services, expenditures are incurred in addition to those necessary solely for the educational benefit of the students. Examples of organized activities are demonstration schools, college theaters, hotels operated in connection with instruction of students in the institutional administration curriculum, and stores that sell the products of experimental farms.

3. Auxiliary Enterprises Includes revenues generated by enterprises that are not directly related to the educational activities of the institution, but exist for the purpose of serving the student body and faculty. Examples are intercollegiate athletics, residence halls, faculty housing, food services, student unions, and student stores.

4. Return on Current Fund Investments Monies derived as a result of the short-term investments of current fund monies (to include dividends, interest, and capital gains).

5. Transfer from Other Fund Groups Monies transferred according to the principles of fund accounting to the current fund from another institutional fund group.

6. Other Sources All items of revenues not covered in the above categories should be included under this title.

APPENDIX 2  
SUGGESTED COBOL PICTURES

<u>DATA ELEMENT</u>	<u>DED NO.</u>	<u>COBOL PICTURE</u>
Account Number	010	9(22)
Balance Sheet Category	003	9(02)
Dollar Amount	011	9(10)V99
Fiscal Year	009	9(02)
Functional Classification	005	9(03)
Fund Group	001	9(02)
Object Classification	006	9(02)
Organizational Unit	008	X(06)
Program Identification	007	9(16)
Restriction Category	002	9(03)
Source of Funds	004	9(03)

APPENDIX 3

CHANGES FROM FIRST EDITION

<u>PREVIOUS DATA ELEMENT</u>	<u>OLD DED NO.</u>	<u>NEW DED NO.</u>	<u>CORRESPONDING CURRENT DATA ELEMENT</u>
Account Number	004	010	Account Number
Dollar Amount	008	011	Dollar Amount
Functional Classification	006	005	Functional Classification
Object Classification	007	006	Object Classification
Organizational Unit	003	008	Organizational Unit
Program Identification	005	007	Program Identification
Source of Funds	002	004	Source of Funds
<u>ADDITIONS</u>			<u>DED NO.</u>
Balance Sheet Category			003
Fiscal Year			009
Restriction Category			002

## REFERENCES

- American Council on Education. College and University Business Administration. Washington, D. C.: The Council, 1968.
- Gulko, Warren W. Program Classification Structure, First Edition. Boulder, Colo.: Western Interstate Commission for Higher Education, January, 1972.
- Thomas, Charles R. Data Element Dictionary: Finance. First Edition. Boulder, Colo: Western Interstate Commission for Higher Education, 1970.

2641911000045300:  
2.5M:173:GD:Hirsch:2BA65

9341600000045200:  
1.5M:173:GD:Hirsch:2BA65

## Advisory Structure for the NATIONAL CENTER FOR HIGHER EDUCATION MANAGEMENT SYSTEMS at WICHE

### EXECUTIVE COMMITTEE

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|--|--|--|
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| <p><b>Thomas S. Smith (Vice-Chairman)</b><br/>President, Lawrence University</p>   | <p><b>James Furman</b><br/>Executive Coordinator, Washington<br/>Council on Higher Education</p>                                       | <p><b>Gordon Osborn</b><br/>Assistant Vice Chancellor for<br/>Management, State University of<br/>New York, Central Administration</p> |
| <p><b>Frank C. Abbott</b><br/>Executive Director, Colorado<br/>Commission on Higher Education</p>                                    | <p><b>Richard Gibb</b><br/>Commissioner of Higher Education<br/>South Dakota State Board of Regents</p>                                | <p><b>Garland P. Peed</b><br/>Assistant Superintendent of<br/>Business, State Center Junior<br/>College District, California</p>       |
| <p><b>Rutherford H. Adkins</b><br/>Vice President, Fisk University.</p>  | <p><b>James F. Gollattscheck</b><br/>President, Valencia Community<br/>College</p>   | <p><b>Donald E. Percy</b><br/>Vice President for Budget Planning<br/>and Analysis, University of<br/>Wisconsin System</p>              |
| <p><b>Fred E. Balderston</b><br/>Chairman, Center for Research in<br/>Management Science, University of<br/>California, Berkeley</p> | <p><b>George Kaludis</b><br/>Vice Chancellor, Operations and<br/>Fiscal Planning, Vanderbilt<br/>University</p>                        | <p><b>Richard S. Takasaki</b><br/>Chancellor, University of Hawaii,<br/>Manoa</p>  |
| <p><b>Hale Champion</b><br/>Financial Vice President<br/>Harvard University</p>  | <p><b>Douglas MacLean</b><br/>Vice President for Management Services<br/>University of Houston</p>                                     | <p><b>Marvin Wachman</b><br/>Vice President for Academic<br/>Affairs, Temple University</p>  |
| <p><b>Donald H. Clark</b><br/>Chairman, Higher Education Advisory<br/>Committee to the Midwest</p>                                   | <p><b>Robert McCambridge</b><br/>Assistant Commissioner for Higher<br/>Education Planning, New York State<br/>Education Department</p> | <p><b>Fred L. Wellman</b><br/>Executive Secretary, Illinois<br/>Junior College Board</p>   |
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| <p><b>Ted E. Davis</b><br/>Financial Vice President<br/>University of Utah</p>   |  |  |

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