

# UNIVERSITY OF CALIFORNIA

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VICE PRESIDENT—FINANCE

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October 22, 2008

## CONTROLLERS:


Subject: Revised BFB A-47, A-56, A-59

The following Business and Finance Bulletins (BFB) have been revised and posted to the UCOP website at: <http://www.ucop.edu/ucophome/policies/bfb/bfba.html>.

- A-47, University Direct Costing Procedures*
- A-56, Academic Support Unit Costing and Billing Guidelines*
- A-59, Costing and Working Capital for Auxiliary and Service Enterprises*

The revisions were made primarily to: 1) provide a measurable standard for timeliness of cost transfers in A-47; 2) provide flexibility for campus recharge review committees to establish appropriate levels of surplus balances allowable for the working capital of recharge activities in A-47, A-56 and A-59; and 3) update the bulletins to reflect general organizational and procedural changes implemented by the University since their last updates. These changes were finalized in consultation with you over the past several months.

Please contact Jorge Ohy at 510-987-9842 or at [jorge.ohy@ucop.edu](mailto:jorge.ohy@ucop.edu) if you have any questions about the revisions.

  
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