



University Extension Concurrent Courses

Responsible Officer:	EVP – Chief Financial Officer
Responsible Office:	FA – Financial Accounting
Issuance Date:	9/1/1976
Effective Date:	7/11/2017
Last Review Date:	4/19/2017
Scope:	This Policy applies to campuses only.

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I. POLICY SUMMARY

This chapter provides background and guidance on University Extension Concurrent courses and how to account for them.

II. DEFINITIONS

Not applicable.

III. POLICY TEXT

Extension is the continuing education arm of the University. It is responsible for the design, coordination and teaching of a broad range of programs for the benefit of many groups and publics. All ten campuses participate in Extension. Concurrent courses are regular University courses which are open to Extension students to the extent that spaces are available after all regularly admitted students have been enrolled. Under the foregoing arrangement, Extension reimburses the academic department for the additional expenses incurred by the academic department in providing instructional services to Extension students. In most cases, reimbursement is limited to an amount agreed upon by Extension and the academic department.

IV. COMPLIANCE / RESPONSIBILITIES

The campus accounting office has responsibility over accounting for concurrent course income and expenses in accordance with the procedures below.

V. PROCEDURES

All income and expense related to concurrent courses will be recorded as Extension activity. Therefore, the following procedures will be used:

1. Fees paid by students taking concurrent courses will be credited to an Extension income account.
2. Expenses incurred by the academic department for concurrent students will be transferred to an Extension expenditure account. Expenses transferred shall not exceed the amount of reimbursement agreed upon by Extension and the academic department.

VI. RELATED INFORMATION

[DA 2559, Delegation of Authority to Set Miscellaneous Student Fees and Deposits, Course Materials and Service Fees, Service Charges, and Summer Session and University Extension Fees](#)

VII. FREQUENTLY ASKED QUESTIONS

Not applicable

VIII. REVISION HISTORY

July 11, 2017: This Policy was updated to conform to OP template and ensure information is complete and relevant by Ruth Satorre.

July 6, 2017: This Policy was reformatted for Accessibility according to Web Content Accessibility Guidelines (WCAG) 2.0.

September 1, 1976: Original Accounting Manual chapter published; Kip Meader.

May 1, 1972: The materials in this chapter were initially issued as Accounting Manual Supplement #8.