

Glossary of Terms

1. **Account** Detail classification of expenditure type.
2. **Accrual** An accounting measurement method that ignores whether cash has been received or paid. This method considers revenues earned, but not collected in cash, and expenses incurred, whether paid in cash or due to be paid.
3. **Appropriations Act** Contains the fiscal authorization by the Legislature, based upon legislative budgets or based upon legislative findings of the necessity for an authorization when no legislative budget is filed, for the expenditure of amounts of money by an agency, the judicial branch, and the legislative branch for stated purposes in

20. Organization (Org) An element of the naming convention for accounts. The org represents an academic or administrative department. See *FOAP*

21. Public Service Costs associated with non-instructional services beneficial to individuals and groups external to the institution.

22. Reallocation A process in which managers of programs and activities must identify a small portion of existing resources

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