

**403. Funding of and Accounting for Expenses of The University of Alabama System Office**

It is the policy of the Board that expenditures for the work of The University of Alabama System Office in support of the Board's responsibilities are an integral part and an extension of campus expenditures and, consequently, should be reflected in the financial accounting of each campus in appropriate AICPA expenditure categories such as institutional support. The budgeted figures to be reflected in the campus accounts will be provided by the Chancellor, acting on behalf of the Board, in sufficient time for the campus operating budgets to reflect anticipated needs. Allocation of expenses shall be made to each campus on the basis determined by the Chancellor to be the most equitable, agreed to by the President pro tempore of the Board, and discussed in advance with the campus Presidents.

(Adopted February 1, 1978 as Rule 412; amended May 13, 1978, and April 21, 1995; amended and renumbered December 5, 1997.)