

18 de abril de 1997

Circular Núm. 97-33

DIRECTORES DE FINANZAS Y CONTABILIDAD DEL SISTEMA  
UNIVERSITARIO

Oficina de  
Finanzas



### CATALOGO DE CUENTAS ("CHART OF ACCOUNTS")

Hemos modificado el Catálogo de Cuentas ("Chart of Accounts") con el propósito de designar unos grupos de cuentas para las aportaciones federales que recibe la Universidad mediante contratos con las Agencias Estatales y Privadas. Esta segregación de cuentas nos permitirá además, hacer los cargos por conceptos de desempleo a los programas subvencionadas con fondos federales.

La Oficina de Sistemas de Información de la Administración Central tomará en consideración las cuentas conforme al plan modificado para efectos de la programación del Seguro por Desempleo. Es necesario que orienten al personal a cargo de la creación y mantenimiento de cuentas sobre estos cambios.

Agradeceré se haga llegar esta información a los funcionarios concernidos.

Atentamente,

Luis R. Esquilín  
Director

RWC/esr

UNIVERSITY OF PUERTO RICO  
CENTRAL ADMINISTRATION

GENERAL LEDGER  
FUND 3  
SPONSORED PROJECTS

NON-GOVERNMENTAL RESTRICTED GRANTS, CONTRACTS AND  
OTHER TYPE OF AGREEMENTS

NON-GOVERNMENTAL RESTRICTED AGREEMENTS

0-38000	0-38199	American Cancer Society
0-38200	0-38399	Medical Foundation
0-38400	0-38499	American Heart Association
0-38500	0-38899	Other Foundations, Trust and Societies and Industries - <i>(excluding pass through)</i>
0-38900	0-38999	Other Foundations, Trust and Societies and Industries - Federal Appropriations pass through from State Agencies
0-39000	0-39249	Private Sectors Sponsors - <i>(excluding pass through)</i>
0-39250	0-39299	Private Sectors Sponsors - Federal Appropriations pass through from State Agencies

Revised: 4-17-97

UNIVERSITY OF PUERTO RICO  
CENTRAL ADMINISTRATION

GENERAL LEDGER  
FUND 3  
SPONSORED PROJECTS

OTHER GOVERNMENTAL GRANTS AND CONTRACTS

0-36000	0-36499	Commonwealth of Puerto Rico Grants
0-36500	0-36899	Commonwealth of Puerto Rico Contracts - <i>(excluding pass through)</i>
0-36900	0-36999	Commonwealth of Puerto Rico Contracts - Federal Appropriations pass through from State Agencies
0-37000	0-37249	Municipal Government Grants and Contracts - <i>(excluding pass through)</i>
0-37250	0-37299	Municipal Government Grants and Contracts- Federal Appropriations pass through from Municipal Government
0-37300	0-37599	Other States Government Grants and Contracts
0-37600	0-37999	Foreign Government Grants and Contracts

Revised: 4-17-97

**UNIVERSITY OF PUERTO RICO  
CENTRAL ADMINISTRATION**

**SUBSIDIARY LEDGER  
FIVE  
SPONSORED PROJECTS**

**NON-GOVERNMENTAL RESTRICTED GRANTS, CONTRACTS AND  
OTHER TYPE OF AGREEMENTS**

**NON-GOVERNMENTAL RESTRICTED AGREEMENTS**

<b>5-38000</b>	<b>5-38199</b>	<b>American Cancer Society</b>
<b>5-38200</b>	<b>5-38399</b>	<b>Medical Foundation</b>
<b>5-38400</b>	<b>5-38499</b>	<b>American Heart Association</b>
<b>5-38500</b>	<b>5-38899</b>	<b>Other Foundations, Trust and Societies and Industries - (<i>excluding pass through</i>)</b>
<b>5-38900</b>	<b>5-38999</b>	<b>Other Foundations, Trust and Societies and Industries - Federal Appropriations pass through from Foundations, Trust and Societies</b>
<b>5-39000</b>	<b>5-39249</b>	<b>Private Sectors Sponsors - (<i>excluding pass through</i>)</b>
<b>5-39250</b>	<b>5-39299</b>	<b>Private Sectors Sponsors - Federal Appropriations pass through from Private Sectors</b>

**Revised: 4-17-97**

UNIVERSITY OF PUERTO RICO  
CENTRAL ADMINISTRATION

SUBSIDIARY LEDGER  
FIVE  
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