

MANUAL OF PROCEDURE

PROCEDURE NUMBER: 3001

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PROCEDURE TITLE: Request for Assigning, Changing, Inactivating an Account Code in the Chart of Accounts

STATUTORY REFERENCE: FLORIDA STATUTE 1010.01
STATE BOARD OF EDUCATION RULE 6A-14.072

BASED ON POLICY: III-1 College Business Affairs

EFFECTIVE DATE: July 28, 1975

LAST REVISION DATE: October 11, 2005

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I. PURPOSE

To provide instructions for submitting requests for assigning, modifying or inactivating an account code in the Chart of Accounts.

II. DEFINITIONS


- A. Chart of Accounts is the means by which necessary financial information is made available to persons responsible for the administration of the College.
- B. Account Codes provide for consistency, accountability, and fiscal responsibility of transactions.

III. GUIDELINES

- A. To obtain the comparability of external reporting as required by the Community College Management Information System (CCMIS), it is mandatory that the College maintain an account coding system consistent with the Accounting Manual for Florida's Public Community Colleges.

IV. PROCEDURE

- A. All requests to assign, modify or inactivate an account code in the Chart of Accounts must be submitted on the appropriate form to the Business Affairs, Chart of Accounts and Security Department. The request must contain the authorizing signature of the appropriate department manager.
1. To establish a new account, add a general ledger code to an existing account or close/discontinue an existing account, the request must be submitted on a Modification of Chart of Accounts request form, as indicated in A. above.
 2. To establish an approval path for a new account or change the entire approval for an existing account, the request must be submitted on an Approval Path Request Form. An Access Request/Change Form must be submitted to add, remove, or change access for an individual.
- B. The Modification of Chart of Accounts, Approval Path Request and Access Request/Change forms, and the instructions for completing the forms are located on the Business Affairs Department website.

	
	10/11/05
PRESIDENT	DATE