



BUSINESS POLICY AND PROCEDURE MANUAL	Date Issued: 9/90	Revision Date:	Page: 1 of 1
			Classification Code: 02-01
	Section: FINANCE		
Subject: ACCOUNT CODE ASSIGNMENT AND MAINTENANCE			

GENERAL STATEMENT OF POLICY

All funds administered by the University are allocated to and expended from established accounts for the purpose of accounting for functional and program costs.

New accounts are established by the Controller upon the recommendation of the department or operating unit and approval of the Vice President for Finance and Administration.



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OPERATING PROCEDURES

1. Requests for new accounts should be addressed to the Controller.
2. Unless otherwise specified, the Controller, under the supervision of the Vice President for Finance and Administration, will be responsible for receiving and/or coordinating all campus account codes to assure adequate control and uniformity of budgeting and accounting.