

PROCEDURE

Effective Date: 5/21/07

Approved By: Vice President George Pierce

Authority: POL-U5320.04 – Establishing and Using
the Chart of Accounts

Cancels:

See Also: SAAM Chapter 80

PRO-U5320.04A REQUESTING ADDITIONS, CHANGES AND DELETIONS TO THE UNIVERSITY CHART OF ACCOUNTS***Definition:***

Chart of Accounts (COA) – COA refers to the list of all names, numbers, and codes used in the financial repository. The chart of accounts includes seven codes: chart, fund, organization, account, program, activity and location.

Action by:

Financial Managers

Action:

1. **Identifies** need for additional COA component and consults with Accounting Services.
2. **Submits** appropriate e-sign forms to request additions/changes/deletions of COA code components as follows:
 - a. **Operating** and **tuition fund** code requests are first submitted to University Planning and Budgeting for approval.
 - b. **Grant fund** code requests are first submitted to Research and Sponsored Programs for approval.
 - c. **Other fund** code requests are submitted directly to Accounting Services.
 - d. **Organization** code requests are first submitted to the division Vice President for approval.
 - e. **Program** code requests are first submitted to University Planning and Budgeting for approval.
 - f. **Account** code requests are submitted directly to Accounting Services.

All e-sign forms are routed to Accounting Services for final review and approval.

Accounting Services
Fiscal Technician 3

3. **Receives** and **distributes** e-sign forms to supervisor for approval.

PROCEDURE

Action by:

Accounting Services
Fiscal Supervisor

Accounting Services
Fiscal Technician 3

Action:

4. **Reviews** COA e-sign request forms for appropriate accounting and proper authorization.
5. **Approves** and routes to Fiscal Technician 3.
6. **Creates, changes, or deletes** COA components after receiving approved e-sign form.
7. **Locks** form and returns to Financial Manager.
8. **Files** copies of COA component e-sign forms.