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.
<table>
<thead>
<tr>
<th>Action by:</th>
<th>Action:</th>
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<tbody>
<tr>
<td>Accounting Services</td>
<td>4. <strong>Reviews</strong> COA e-sign request forms for appropriate accounting and proper authorization.</td>
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<tr>
<td>Fiscal Supervisor</td>
<td>5. <strong>Approves</strong> and routes to Fiscal Technician 3.</td>
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<tr>
<td>Accounting Services</td>
<td>6. <strong>Creates, changes, or deletes</strong> COA components after receiving approved e-sign form.</td>
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<td>Fiscal Technician 3</td>
<td>7. <strong>Locks</strong> form and returns to Financial Manager.</td>
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<td>8. <strong>Files</strong> copies of COA component e-sign forms.</td>
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