

POLICY NAME:	301.02: Accounting Procedures
EFFECTIVE:	04-13-2016
SUPERSEDES:	
SOURCE:	Fiscal Procedures Manual
CROSS REFERENCE:	

The *Fiscal Procedures Manual* for the Alabama Community College System shall be used by all institutions. The Chancellor shall revise and maintain the manual as needed to comply with Generally Accepted Accounting Principles (GAAP), good business practices, Board of Trustees policy, and applicable laws.