

POLICY NAME:	<b>304.01: Financial Reporting</b>
EFFECTIVE:	March 10, 2021
SUPERSEDES:	<a href="#">304.01</a> issued May 10, 2017
SOURCE:	<i>ACT #2015-125; <a href="#">Code of Alabama 16-60-111.2</a>; <a href="#">16-60-111.4</a>; <a href="#">41-4-65</a></i>
CROSS REFERENCE:	

Each institution shall submit an annual budget, annual financial statements, and other financial reports in the format prescribed by the Chancellor. The Chancellor shall present the institution budgets to the Alabama Community College System Board of Trustees for approval prior to the commencement of each fiscal year.

Financial Disclosures: Each institution of the Alabama Community College System and the Alabama Community College System Office shall electronically publish its financial data, prominently indexed and displayed on its principal website, and accessible to the public without the necessity of a password or registration.