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| POLICY NAME: | 301.02: Accounting Procedures |
| EFFECTIVE: | 03-27-08 |
| SUPERSEDES: | 301.02 issued 12-08-94; 08-22-85 |
| SOURCE: | State Board of Education Resolution; Accounting Manual |
| CROSS REFERENCE: | |

The *Financial Management 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 procedures, good business practices, State Board of Education policy, and applicable laws.