

## **AP 6300 Fiscal Management**

### Reference

**Education Code Section 84040(c);  
Title 5, Section 58311;  
ACCJC Accreditation Standard III.D.9;  
WASC/ACS Criterion 8, Indicators 8.1, 8.2, and 8.3**

- 1.0 **Accounts Maintained Through Campus Accounting:** The campus Bursar's Offices maintain the books and records for Bursar Office activities, the Associated Students, other trust and agency funds, and the enterprise activities on campus such as the Bookstore and Food Services operations. In addition, they maintain trust accounts for various student and department activities.
- 1.1 Cash Collection: All cash receipts will be supported by adequate documentation.
- 1.2 Cash Disbursements: All cash disbursements shall be approved by a minimum of two authorized individuals and be supported by adequate documentation. Purchases shall be made in accordance with the guidelines established in the District Purchasing Handbook.
- 1.3 Financial Reporting: The campus Bursar Offices will submit to the District a quarterly report showing the financial and budgetary conditions of all campus funds maintained by the Bursar's Office. These reports will then be incorporated into the quarterly financial reports provided to the Board.

**Date of Adoption:** February 12, 2002

**Date of Last Revision:** September 14, 2016 Chancellor's Staff  
November 26, 2014, Chancellor's Staff