

California Community Colleges

**BUDGET AND
ACCOUNTING MANUAL**

2012 Edition

in accordance with *Education Code* Section 70901 and 59011
for required use by California Community Colleges

Prepared under the direction of the
College Finance and Facilities Planning Division of the Chancellor's Office
California Community Colleges

with the cooperation of the
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Preface

This revision of the Budget and Accounting Manual, effective July, 2012 presents primarily technical changes to update and improve the accounting procedures of the California Community Colleges. No new program, nor increased level of district effort is mandated by this revision. Our goal continues to be to make those changes necessary to achieve greater conformance with generally accepted governmental accounting principles, promote greater consistency and validity of reported financial data, and make the manual more useful for all users.

There will always be accounting issues that need to be addressed. Therefore, it is expected that this manual will be periodically revised and updated.

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