

PENSACOLA STATE COLLEGE
MANUAL OF PROCEDURES

Procedure Title:	Accounting/Department Number	<u>Number</u> 502
Related Policy:	Accounting – 6Hx20-5.001	<u>Page</u> Page 1 of 3

I. Purpose

To organize the College’s financial activities into uniform functional areas of reporting.

II. Procedure

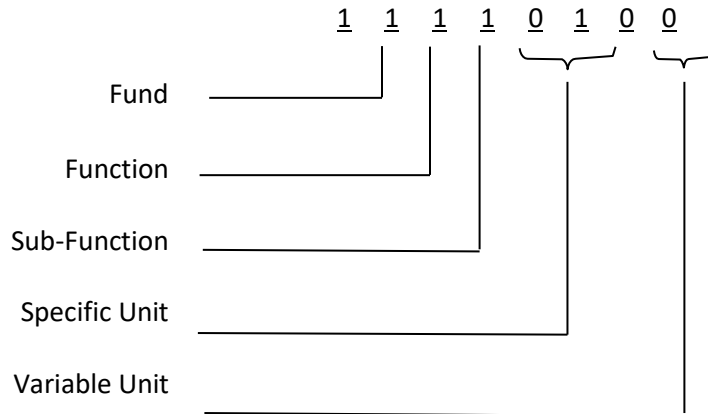
A. Organizational Unit (X X X X X X X X) (_ _ _ _ _) Explanation

1. To effectively accomplish its goals, the College is organized in such a manner that each area of responsibility is clearly identified with managerial responsibility and authority delegated to one person. These areas of responsibility are organizational units and are sometimes referred to as divisions, departments, cost centers, sections or offices.
2. In addition to these organizational units, there are other activities of a college which should be accounted for as separate units, such as individual student organizations and individual construction projects. In this manual, these activities will also be referred to as organizational units.

B. Organizational Unit Code (X X X X X X X X) (_ _ _ _ _)

1. The Organizational Unit Code is an eight digit number consisting of the Fund, Function, Sub-function, Specific Unit and Variable ID codes. The Specific Unit Code consists of three digits, and the Variable ID is two digits. All other codes are one digit codes.
2. The Fund codes must always be used as presented in the Community College Management Information System (CCMIS) Procedures Manual.
3. For Funds 1 and 2, the Function, Sub-function and Specific Unit Codes must also be used as presented in the CCMIS. The Specific Unit Code will correspond with the Cluster and Category codes of the CCMIS.
4. For Funds 3 through 9, the Function Codes are presented in Section D of this procedure. Sub-function and Specific Unit Codes for Funds 3 through 9 and Specific Unit Codes for Funds 1 and 2 not described in the CCMIS are to be assigned at the discretion of the individual colleges.

5. Following is an example of an Organizational Unit Code:



This example identifies the Agriculture and Natural Resources Department which is funded from the Current Fund. The Fund Code “1” designates the Current Funds - Unrestricted. The Function Code “1” indicates that it is an instructional department. The Sub-Function Code “1” indicates Advanced and Professional instruction as opposed to Vocational instruction. The first digit of the Specific Unit Code “1” indicates the Natural and Physical Sciences Clusters, and the last two digits of the Specific Unit Code “01” indicate the Agriculture and Natural Resources Category. The Variable ID is not used in this example. The Organizational Unit in the Unrestricted Current Funds is identified in Section 6 of the Accounting Manual for Florida’s Public Community Colleges (Accounting Manual) for mandated use.

C. Function Codes for Funds 1 and 2 (X_____) (_____)

The Department Numbers (Funds 1 and 2) contain these second digits to denote function:

Fund 1 - General Current and Fund 2 - Restricted Current

Function Code 0	General Ledger Control
Function Code 1	Instruction
Function Code 2	Organized Research
Function Code 3	Public Service
Function Code 4	Academic Support
Function Code 5	Student Support
Function Code 6	Institutional Support
Function Code 7	Physical Plant Operations and Maintenance
Function Code 8	Student Financial Assistance
Function Code 9	Contingency, Transfer, etc.

D. Function Codes for Funds 3 through 9 (X_____) (_____)

The Department Numbers (Funds 3 through 9) contain these second digits to denote function:

1. Fund 3 Auxiliary Funds
 Function Code 0 General Ledger Control
 Function Code 1 Auxiliary Activities Function
 Code 2 Service Departments


2. Fund 4 Loan and Endowment, Annuity and Life Income Funds
 Function Code 0 General Ledger Control Function Codes
 1-2 Federal Loan Fund Accounts Function
 Codes 3-4 Other Loan Fund Accounts Function
 Code 5 Endowment Accounts - Restricted
 Function Code 6 Endowment Accounts - Unrestricted
 Function Code 7 Annuity Accounts
 Function Code 8 Life Income Accounts

3. Function 5 Scholarship Funds
 Function Code 0 General Ledger Control Federal
 Function Codes 1-2 Scholarship Accounts State
 Function Codes 3-4 Scholarship Accounts Other
 Function Codes 5-9 Scholarship Accounts

4. Fund 6 Agency Funds
 Function Code 0 General Ledger Control
 Function Code 1 Clearing Accounts
 Function Codes 2-9 Organizational Accounts

5. Fund 7 Unexpended Plant and Renewals/Replacement Funds*
 Function Code 0 General Ledger Control
 Function Code 1 Projects Financed from Local Sources
 Function Code 2 Projects Financed from CO & DS Projects
 Function Code 3 Financed from Federal Sources
 Function Code 4 Projects Financed from Other State Sources
 Function Code 5 Projects Financed from SBE Bonds
 Function Code 6 Projects Financed from Loans Projects
 Function Code 7 Financed from PECO Funds

* Note: Sub-function codes may be used to distinguish Renewal/Replacement Funds Projects.

Responsible Official: Vice President, Business Affairs	
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