




POLICY AND PROCEDURE

Subject: Chart of Accounts	Index: Finance Number: 201-1-15
Effective Date: September 1, 2005	Prepared By: Finance & Administrative Services
Supersedes: July 1, 2003	Approved By: 

1.0 **PURPOSE:**

To provide the City of San Clemente with a uniform account numbering system to record financial activity.

2.0 **ORGANIZATIONS AFFECTED:**

All departments/divisions.

3.0 **REFERENCES:**

Not applicable.

4.0 **POLICY:**

4.1 The City of San Clemente requires all financial activity to be recorded using the established chart of accounts.

4.2 The chart of accounts consists of a three digit fund number, three digit program number, five digit account number, three digit activity number and a five digit project number.

5.0 **DEFINITIONS:**

Not applicable.

6.0 ***PROCEDURE:***

- 6.1 The chart of accounts is to be used by all departments for providing the accounting department the necessary account numbers to record financial activity.
- 6.2 Any requests to change, delete or add account numbers must be made directly with the Finance division. The Chart of Accounts is updated at least annually and is located in the City's templates.
- 6.3 The City's Chart of Accounts can be accessed in Microsoft Word, as part of the City's templates, under the Budget folder.