

College of The Albemarle Policy

Policy Number: 6.3.5

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Title: Chart of Accounts

Related Policy and Procedures:

Division of Responsibility: Business and Administrative Services

For all accounting procedures, the College follows the North Carolina Community College System <u>Accounting Procedures Manual and Reference Guide</u>, Section 2: Chart of Accounts (the "Manual"). The Board hereby incorporates the Manual.

June 13, 2023	June 13, 2023	N/A
Date Approved by Board of Trustees	Date of Last Review	Date of Last Revision