SECTION:	I Overview	**EFFECTIVE DATE:**	July 1, 1993
SUB-SECTION:	3 - Chart of Account Maintenance	**REVISION DATE:**	July 1, 1993
SUBJECT:	Policy and Procedure	**PAGE:**	1 of 1

CHART OF ACCOUNT MAINTENANCE

Chart of Account maintenance requests should be sent to the State Controller's Office (SCO). See Maintain Chart of Accounts in the WiSMART Procedures Manual for detailed instructions. The SCO will review, approve and record the requested changes. <u>Changes to control options or deletion of Chart of Account elements may be approved during the fiscal year, however, they can not be changed until the beginning of the following fiscal year.</u>

Chart of Account maintenance actions include:

1. Adding chart elements, like activity or organization codes.
2. Changing chart elements, like budgeting options
3. Deleting old or outdated chart elements like activities or organizations

Every Chart of Account maintenance Request must include:

1. The fiscal year of the code to be updated.
2. A Chart of Account Code Element (such as Fund)
3. An Element Account Number (agency #)
4. An Element Sub-Account Number, if any.
   a. Sub Object Code
   b. Sub Revenue Source Code
   c. Sub Organization Code
5. If the maintenance request is for an element with a hierarchical structure, Class, Category, Type and Group must also be included.

****