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**Administrative Regulation**  
Chapter 6 – Business & Fiscal Affairs

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**AR 6310 ACCOUNTING**

An accounting system shall be maintained that provides necessary information for efficient administration of the District. The system shall be designed to give assurance to members of the Board of Trustees and citizens of the District of proper administration and stewardship of District funds. The Budget and Accounting Manual published by the California Community Colleges is adopted as the manual of accounting for the District.

**References:** Budget and Accounting Manual, Chapters 3 and 4

*Reviewed and Approved by Senior Staff: 6-8-2021  
(This is a new regulation)*