

ASSIGNMENT AND CHANGE OF COST CENTER NUMBERS

Purpose and Scope

To outline administrative procedures regarding establishment and change of cost centers and cost center designators or numbers.

Addition or Change of Cost Centers

Addition of cost centers requiring new numbers or changes in cost centers may be initiated by the Finance Division or division head or higher from outside the Finance Division. A reasonable lead time is required for planning purposes. The Finance Division reserves the right to deny requests.

Finance Division

The Finance Division is responsible for assignment of cost center numbers. Once assigned, numbers shall not be reused in the same fiscal year without approval from Budget Development. The Finance Division maintains a historical record of cost center numbers and descriptions.

The Finance Division may initiate or change cost centers are required with appropriate documentation determined by generally accepted accounting principles.

Regulation
approved: July 24, 2018
Effective: November 1, 2018

SAN DIEGO UNIFIED SCHOOL DISTRICT
San Diego, California