

Rule 6A-14.072 is amended to read:

6A-14.072 Financial Records and Reports.

(1) Each community college shall keep financial records according to the Department of Education publication, "Accounting Manual for Florida's Public Community Colleges, 2001," incorporated herein by reference. Copies may be obtained ~~from~~ through the Division of Community Colleges, Department of Education, Tallahassee, Florida 32399-0400.

(2) Enrollment related financial records shall be kept for all instruction so as to facilitate verification, confirmation, and comparison.

(3) If financial reports are not received from a community college when due, the Chancellor, as delegate of the Commissioner of Education, State Board of Community Colleges may withhold apportionments of state funds to the college until the reports are received.

Specific Authority: 1001.02(1),(9), 1010.01(3) ~~229.053(1), 240.325-240.363, 237.01, 237.044~~ FS. Law Implemented: 1010.01, 1001.02(9) ~~240.325, 240.363~~ FS. History - Formerly 6A-8.11, Repromulgated 12-19-74, Amended 12-26-77, 7-2-79, 5-14-85, Formerly 6A-14.72, Amended 11-12-91, 7-7-92, 2-16-94, 12-18-94, 11-27-95, 11-13-96, 12-9-97, 5-18-99, 2-29-00, 7-29-01, c.f. Accounting Manual for Florida's Public Community Colleges.