



# Minnesota Management and Budget Statewide Operating Procedure

Minnesota Management and Budget, General Accounting  
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## Request to Establish or Modify a Revenue Account

### Objective

To provide guidelines for establishing or modifying revenue accounts in the Statewide Integrated Financial Tools (SWIFT) system in accordance with Minnesota Statutes and Governmental Accounting Standards Board (GASB) statements.

### General Procedures

Step	Action	Responsible Party	Timeline
1.	Agency makes a determination if they need to modify an account, create a new account, or inactivate a current account.	Agency CFO or Finance Designee	As needed
2.	Submit completed Revenue Account form to Minnesota Management and Budget (MMB) Budget Operations Unit to <a href="mailto:James.Stelzner@state.mn.us">James.Stelzner@state.mn.us</a> .  Request must include purpose and justification for modifying, creating, or inactivating the account.	Agency CFO or Finance Designee	As needed
3.	Review request to determine if the request complies with Policy 0207-01  <b>If approved:</b> Assign a new account number if necessary, sign form and forward request to MMB General Accounting.  <b>If denied:</b> Notify requesting agency and provide justification for the denial.	MMB Budget Operations	Within two weeks of submission
4.	Review request to determine if the request complies with other accounting or reporting requirements  <b>If approved:</b> Sign form and forward request to MMB Agency Assistance  <b>If denied:</b> Notify requesting agency and provide justification for the denial	MMB General Accounting	Within two weeks of submission
5.	Establish or modify the revenue account in SWIFT;  Notify the requesting agency, MMB Budget Operations, and MMB Financial Reporting when account is available for use and/or changes have been made.	MMB Agency Assistance	Within two weeks of submission

## Forms

[MMB Statewide Operating Form 0207-01.1F Request to Add or Modify a Revenue Account](http://mn.gov/mmb-stat/documents/accounting/forms/0207-01-02-revenue-accounts-request-form.docx)  
(<http://mn.gov/mmb-stat/documents/accounting/forms/0207-01-02-revenue-accounts-request-form.docx>)

## Related Policies and Procedures

[MMB Statewide Operating Policy 0207-01 Establishing or Modifying an Account Chartfield](http://mn.gov/mmb-stat/documents/accounting/fin-policies/chapter-2/0207-01-establishing-accounts-policy.pdf)  
(<http://mn.gov/mmb-stat/documents/accounting/fin-policies/chapter-2/0207-01-establishing-accounts-policy.pdf>)

[MMB Statewide Operating Procedure 0207-01.2 - Request to Establish or Modify a Balance Sheet Account](http://mn.gov/mmb-stat/documents/accounting/fin-policies/chapter-2/0207-01-01-balance-sheet-accounts-procedure.pdf)  
(<http://mn.gov/mmb-stat/documents/accounting/fin-policies/chapter-2/0207-01-01-balance-sheet-accounts-procedure.pdf>)

[MMB Statewide Operating Procedure 0207-01.3 - Request to Establish or Modify an Expense Account](http://mn.gov/mmb-stat/documents/accounting/fin-policies/chapter-2/0207-01-03-expense-accounts-procedure.pdf)  
(<http://mn.gov/mmb-stat/documents/accounting/fin-policies/chapter-2/0207-01-03-expense-accounts-procedure.pdf>)

## See also

[SWIFT ChartField Analysis](https://mn.gov/mmb/accounting/swift/training-support/fisupport/index.jsp) (<https://mn.gov/mmb/accounting/swift/training-support/fisupport/index.jsp>)