



# Minnesota Management and Budget Statewide Operating Procedure

Minnesota Management and Budget, General Accounting  
Issued: July 1, 2011

Number 0207-01.03  
Revised: June 10, 2014

---

## Request to Establish or Modify an Expense Account

### Objective

To provide guidelines for establishing or modifying expense 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 Expenditure Account form to be reviewed centrally through Minnesota Management & Budget (MMB) General Accounting Unit at: <a href="mailto:GeneralAcctg.MMB@state.mn.us">GeneralAcctg.MMB@state.mn.us</a> .	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 System Compliance.  <b>If denied:</b> Notify requesting agency and provide justification for the denial.	MMB General Accounting	Within two weeks of submission
4.	Review request to determine if the request complies with other accounting or reporting requirements.  Designated MMB System Compliance staff will review each request to ensure that the new account is not 1099 reportable.  Sign form and forward request to MMB Agency Assistance	MMB System Compliance	Within two weeks of submission

Step	Action	Responsible Party	Timeline
5.	Establish or modify the expense account in SWIFT;  Notify the requesting agency, MMB General Accounting, and MMB Financial Reporting when account is available for use and/or changes have been made.  Notify designated MMB Procurement staff of the new Expenditure Account for Category Codes.	MMB Agency Assistance	Within two weeks of submission

## Forms

[MMB Statewide Operating Form 0207-01.3F Request to Establish or Modify a Revenue Account](http://mn.gov/mmb-stat/documents/accounting/forms/0207-01-03-expense-accounts-request-form.docx)  
(<http://mn.gov/mmb-stat/documents/accounting/forms/0207-01-03-expense-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 0207-01.1 Request to Add 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 0207-01.2 - 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>)

## 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>)