



SAN DIEGO COMMUNITY COLLEGE DISTRICT

Administrative Procedure

CHAPTER 6 – BUSINESS AND FINANCIAL SERVICES

AP 6250.2 Budget Management – Budget Transfers

Office(s) of Primary Responsibility:

Vice Chancellor of Business Services
Vice Presidents of Administrative Services
Budget Manager

A. Purpose/Scope

As part of Budget Management - Policy BP 6250 Budget Management, the District Business Services Office is responsible for maintaining the budget in accordance with Title 5 regulations. Transfers between major objects of expenditure must be approved by the Board of Trustees either through “blanket” authority, or as approved by Board Agenda items. Blanket transfer authority is approved at the beginning of each fiscal year for “Restricted” fund groups only, as part of the approval of the Tentative Budget. “Unrestricted” fund group object code transfers are approved via Board Agenda items during the year, with the exception of the months of April through June and/or as authorized by the Board. Upon Board approval, object code transfers will be input to Colleague Finance making the appropriate changes. Steps to complete budget transfers are as follows:

For Unrestricted Budget Transfer between Major Objects of Expense
(July – Mar)

- Campus business office or District department to submit a written request to District Budget Office to make transfers between major objects of expense
- Requests must be approved by a Chancellor’s Cabinet member
- District Budget Office prepares an Agenda item for presentation to the Board of Trustees at next available business meeting
- Upon Board approval, District Budget Office inputs request into Colleague Finance
- Once transfers are posted to the general ledger, the District Budget Office informs the campus or requesting department of completion

- Requesting campus or department reviews and verifies budget amounts
- District Budget Office updates budget reconciliation worksheets with approved item amounts by object code

For Blanket Authority Transfers between Major Objects of Expense

Completed by District Business Services Office:

- For Restricted Funds, include Blanket Authority Resolution as part of current fiscal year Tentative Budget display Agenda item
- For Unrestricted Funds, prepare Agenda item requesting blanket authority for the months of April through June of the current fiscal year
- Receive transfer requests from campus or District Office departments and process based on approved budget transfer authority
- Input transfers using XGLB in Colleague Finance (XGLB uses the automated approval system and routes transactions through the system for appropriate approvals)
- Once approved, transactions will post to the General Ledger
- Run reports to verify corrected data

Completed by Campus/Department Business Offices or Authorized Staff:

- Submit written requests to move budget, with appropriate Cabinet member signature, to District Budget Office
- Upon notification of posting to General Ledger, review and verify budget amounts

Reference: BP 6250

Approved by Chancellor:

Date

Constance M. Carroll, Ph.D.

Reviewed by Cabinet on 9-22-09 and approved by concurrence.