



# SAN DIEGO COMMUNITY COLLEGE DISTRICT

## Board Policy

### Chapter 6 – Business and Financial Services

#### BP 6300 FISCAL MANAGEMENT

---

The District Chancellor shall establish procedures to assure that the District's fiscal management is in accordance with the principles contained in Title 5 Section 58311, including:

- Adequate internal controls exist.
- Fiscal objectives, procedures, and constraints are communicated to the Board and employees.
- Adjustments to the budget, when necessary, are made in a timely manner,.
- The management information system provides timely, accurate, and reliable fiscal information.
- Responsibility and accountability for fiscal management are clearly delineated.

The books and records of the District shall be maintained pursuant to the California Community Colleges Budget and Accounting Manual.

As required by law, the Board of Trustees shall be presented with a quarterly report showing the financial and budgetary conditions of the District.

As required by the California Community Colleges Budget and Accounting Manual, expenditures shall be recognized in the accounting period in which the liability is incurred, and shall be limited to the amount budgeted for each major classification of accounts and to the total amount of the budget for each fund.

**References:** Education Code Section 84040(c);  
Title 5 Section 58311;  
WASC/ACCJC Accreditation Standard III.D

---

**Adopted:** 8/28/08

**Revised:** 12/08/16

*(Replaces current SDCCD BP 6300)*