COMPTON COMMUNITY COLLEGE DISTRICT
ADMINISTRATIVE PROCEDURES

AP 6251A Budget and Expenditure Management   Issued: September 15, 2009
                                                  Revised: July 21, 2020

1. Budget Management allows the college in general, and each manager specifically, to effectively plan funding and then utilize funding assigned to their area of supervision and to stay within budget allocations. To do so, two operational processes are utilized as defined below:

    A. **Budget Revision Request (BRR):** Changes planned funding after the college's initial budget development process occurs. Processing occurs in whole numbers only.

    B. **Expenditure Transfer Request (ETR):** Transfers actual charges between accounts or programs <u>after</u> expenditure has occurred. The use of dollars and cents is permissible.

2. **Requirements**

    A. Determine the task that is to be accomplished as defined above.

    B. Complete the appropriate form.
        1) Use account numbers from the PeopleSoft system.
        2) The total amount shown in the "From" section must equal the amount shown in the "To" section.
        3) A brief explanation as to why the transfer is needed must be provided.
        4) When appropriate, provide required supporting documentation.

    C. A transfer of funds between major object codes requires Board of Trustees approval before processing can be finalized, e.g. transfer of funds from salary accounts to supply accounts.

    D. Table AP-6251A, Budget Management Processing Examples, below, provides examples of the appropriate form for each process and supporting documentation required.

<table>
<tr><td colspan="4" align="center">TABLE AP-6251A
BUDGET MANAGEMENT PROCESSING EXAMPLES</td></tr>
<tr><td align="center">TRANSACTION</td><td align="center">BRR [1]</td><td align="center">ETR [2]</td><td align="center">SUPPORTING DOCUMENTATION</td></tr>
<tr><td>Correct incorrect posting of charges</td><td></td><td align="center">X</td><td></td></tr>
<tr><td>Develop new budget-line item within existing budget.</td><td align="center">X</td><td></td><td></td></tr>
<tr><td>Establish new program budget</td><td align="center">X</td><td></td><td>Award Letter</td></tr>
<tr><td>Transfer funds (salary charges) from filled position</td><td></td><td align="center">X</td><td>Personnel Assignment Request (PAR)</td></tr>
</table>

Transfer funds from a vacant position or non-salary line-item to a new or existing line-item	X		
Transfer charges from one program to another within program guidelines.		X	If salary charges are involved, Personnel Assignment Request (PAR)
[1] Budget Revision Request (Form 6251A) [2] Expenditure Transfer Request (Form 6251B)			

E. Obtain required authorizing signature of manager and cabinet member.
   1) Two different signatures are required each of which must be original.
   2) If the person designated as responsible for an account is not available due to absence, the next person in the organization line of authority may sign.

F. Submit original form and, when applicable, supporting documents, to the Business Office for processing.

3. **Business Office Responsibilities**

A. Upon receipt in the Business Office, each document undergoes a staff review for technical accuracy, fund availability, and adherence to funding regulations and District policy, rules and regulations. After the review, the Business Office handles documents as follows:

   1) **Fulfills Requirements:** The documents are routed to the Vice President, Administrative Services or designee for processing authorization. Upon authorization, the transaction is returned to the appropriate technical for posting into the PeopleSoft system. After posting occurs, the requestor is notified the transaction has been processed.

   2) **Corrections and/or Additional Information Needed:** When a document cannot be processed as initially submitted, one of the following actions occurs:

      • **Technical Coding Error:** Corrections for inadvertent errors will be automatically made when the error is obvious, e.g., typographic error in account code, etc. A copy of the correction will be sent to the requestor for his/her records.

      • **Supporting Document(s) Missing:** The requestor will be contacted with a request to provide the needed documentation. The technical review will be conducted but the document will be placed "on hold" pending receipt of the missing documentation.

      • **Reason for Adjustment Omitted:** The requestor will be contacted with a request to provide an explanation as to why the transaction is needed, i.e., expenses are greater than originally anticipated; [equipment] broke and needs repair; [employee] on unanticipated illness leave and substitute

assignment needed, etc. Once the reason for adjustment is identified, review and processing may proceed.

- **Insufficient Funds:** If at any time during processing, the PeopleSoft system indicates insufficient funds have occurred in any line-item in from section, the requestor is notified and requested to identify additional funds, reduce funds, etc.

- **Transaction** is inconsistent with District policy will be returned to the requester with the needed adjustment(s) identified. After the identified issues are corrected, it may be returned to the Business Office for processing.