



**Budget Control Policies and Procedures**  
 Modifying General Budgets  
 Effective Date: July 1, 2009  
 Board Approval: June 9, 2009

**1. Purpose.**

To provide procedures for the modification of established general budgets.

**2. Procedures.**

**2.1 Budget Transfers within a Program**

**A. Personnel Budget Transfer within Program - No Additional FTE.**

- (1) If a transfer within the Personnel budget is desired and does not require the creation or increase of additional FTE positions, Budget Manager completes Budget Transfer Request form and submits to respective VP.
- (2) VP reviews for appropriateness and processes request. Forwards copy of approved form to originating Budget Manager indicating transfer made.

**B. Personnel Budget Transfer within Program - Additional FTE.**

- (1) If a transfer is within Personnel budget and requires the creation or increase of additional FTE positions, Budget Manager completes Budget Transfer Request form and submits to Administrator.
- (2) Administrator reviews for appropriateness and forwards to VP Finance and Operations.
- (3) VP Finance and Operations reviews for appropriateness and forwards to Campus President.
- (4) Campus President approves or rejects.
- (5) If approved, Campus President forwards to VP Finance and Operations to process request.

**C. Current Expense Budget Transfer - Within Program.**

- (1) If transfer within current expense budget, Budget Manager completes Budget Transfer Request form and submits to Fiscal Operations.
- (2) VP Finance and Operations reviews for appropriateness and processes request. Forward copy of approved form to originating Budget Manager indicating transfer made.

**D. Capital Expenditure Budget Transfer - Within Program.**

- (1) If transfer within capital expenditure budget, Budget Manager completes Budget Transfer Request form indicating change in capital items requested for purchase.
- (2) Forwards to Administrator for approval.
- (3) Administrator forwards to Accounting Supervisor.
- (4) VP Finance and Operations reviews for appropriateness and processes request. This includes making updates to approved capital expenditure list if not previously approved or if funding

exceeds approved amounts. Forwards copy of approved form to originating Budget Manager indicating transfer made.

**2.2 Budget Transfers across Programs within the Same Function**

- (1) Budget Manager determines that a budget transfer is necessary to cover costs.
- (2) Budget Manager completes Budget Transfer Request form and signs it.
- (3) Budget Manager submits budget request form to Administrator for proper approval, or Administrator may initiate request.
- (4) Submits to VP Finance and Operations for processing.
- (5) VP Finance and Operations processes request. Forward copy of approved form to originating Budget Manager(s) indicating transfer made.

**2.3 Budget Transfers across Personnel, Current Expense, and Capital Expenditures either within a program or across programs within the same function**

- (1) Budget Manager determines that a budget transfer is necessary to cover costs.
- (2) Budget Manager completes Budget Transfer Request form and signs it.
- (3) Budget Manager submits budget request form to Administrator for proper approval.
- (4) Submits to VP Finance and Operations for processing.
- (5) Director of Finance makes recommendation to Campus President.
- (6) Campus President approves or rejects.
- (7) If approved, Campus President submits to Director of Finance for processing. Accounting Supervisor forwards copy of approved form to originating Budget Manager indicating transfer made.

**2.4 Other Budget Transfers**

Other budget transfers will be handled through periodic budget revisions as deemed necessary by the Administration.