

Los Angeles City College Administrative Services "How To" Book	Budget	I B-3
<b>How Do I Assign a New Fund and WBS Account or Number to a Specially Funded Program or Grant Fund?</b>		

**A. Brief Description**

Below are the procedures for establishing the budgetary accounts for Specially Funded Programs or New Grants in the SAP system. The Budget Transfer Authorization Form (BTA) is used to facilitate this process.

**B. How To**

1. Complete a Budget Transfer Authorization Form (BTA) as per the instructions given in the **"How To" Book Section IA1** or the instructions given on the District website **without** the new **Fund Number**. The District Accounting Office will assign the **New Fund Number** and insert the number on the BTA and enter it in the SAP system for the District Budget Office to process the Budget Transfer Authorization (BTA).
2. Leave the **Process, Budget Type, Sender Fund and Receiver Fund** fields or cells on the BTA blank. They will be completed by both the **District Budget and Accounting Office staff**.
3. In the **Fund Title** field or cell on the BTA, type in the name of the grant or program.
4. In the **Budget Transfer documentation (Long Text icon)** field or cell on the BTA, provide a brief explanation regarding the new fund, income or grant.
5. On the BTA, leave the first row immediately following the gray row entitled **"District Office Use Only"** blank, except for the cells or fields below the **S (Send)** and the **Amount\$** columns.
  - a. Enter a minus sign (-) in the cell or field below the **S** column on the first row (indicating that the fund is sent or transferred from the WBS-Element and Commitment Item to be provided by the District Accounting Office).
  - b. Enter the amount of the new **Income or grant fund (for the current fiscal year only)** in the cell or field on the first row below the **Amount\$** column. This is the amount that the District Budget Office will process in the SAP system.
  - c. If the fund (income) or grant is provided for more than one fiscal year, enter only the portion to be utilized for the current fiscal year.
  - d. All subsequent year funds will be entered into the SAP system at the commencement of the year the fund is to be used.
6. In the subsequent rows on the BTA, provide the breakdown or distribution of the total budgetary amount (current year fund) referred to in line 5b or 5c. The breakdown or distribution should be by expense type (or asset type) corresponding to the General

**Ledger Number** assigned to the expense or asset type. In other words, distribute the total year budget by allocating each year budgetary amount to the **General Ledger account number corresponding** to the expense or asset type in the subsequent rows. Insert the “+” sign under the “R” column in any row that the distribution or allocation is made to. The amount allocated will be the beginning budgetary amount to be utilized for the current fiscal year under that particular General Ledger (G/L) account.

7. In the Fund Center column, insert the location (**C**) and Top Code or Activity Code only (the only known portion of the WBS number) in lieu of the WBS (Work Breakdown Structure) number since the full WBS number is unknown. The WBS number comprises of the five digits Fund Number and the location plus the four digits Top or Activity Code number. **Note also that the location “C” (City) plus the Activity or Top Code is the same as the Cost Center number. Therefore, the WBS number comprises of the Fund Number plus the Cost Center Number. However, for any Specially Funded Program, the WBS number rather than the Cost Center number is used.** The Fund Number will be generated by the District Accounting Office at a latter date; therefore, only the Cost Center Number segment (known segment) can be placed on the BTA. For example, the WBS number (10450-C6411) will be inserted as - C6411 (Cost Center number or location plus the Activity Code only). Don’t insert any Fund Number segment since it is not available or known at this time. The College Budget Office or District Accounting Office will provide the Activity or Top Code segment of the WBS number if requested.
8. Insert only the General Ledger Number in the rows below the **Commit Item** column.
9. Ensure that the **Total Sender Transactions** amount equals the **Total Receiver Transactions** amount or the first row amount **Sender (-)** equals the aggregate of all the **Receiving (+)** rows amounts.
10. Complete the remaining of the form as instructed in the **“How To” Book IA1, Form and Instructions** or instructions on the District website.
11. Obtain the Director, Dean and the Divisional Vice President signatures on the Budget Transfer Authorization Form.
12. Submit the Budget Transfer Authorization Form to the Vice President of Administration for approval after obtaining the signature of approval of the Division Vice President.
13. Submit the Budget Transfer Authorization Form to the President for approval after obtaining the Vice President of Administration signature of approval.
14. Submit the approved Budget Transfer Authorization Form to the College Budget Office along with the following documents for subsequent transmission to the District Budget Office.
  - a. The completed SFP Fund/WBS Master Data form;
  - b. A copy of an award letter, approval notice, or President’s Approval Letter;
  - c. A copy of a RFC (Request for Contract) (Refer to the “How To” Book on Procurement VII)

Copies of the **BTA, SFP Fund/Master Data Form and the Contract Form** can be found on the District website at [www.laccd.edu](http://www.laccd.edu). The forms can be accessed by selecting the **Faculty & Staff** link, then **Intranet (District Network Only)**. Next, select the link

**LACCD Special Funded Program Help Desk** and finally, select the link to the desired form.

15. The District Budget Office routes the BTA and supporting documents to the District Accounting Office for review and subsequent establishment of the new Fund and WBS numbers or accounts in the SAP system.
16. Upon the establishment of the Fund and WBS accounts in the SAP system, The District Accounting Office returns the BTA to the District Budget Office for processing.
17. The District Budget Office processes the Budget Transfer Authorization or enters the budgetary amount into the SAP system after obtaining approval from the District Budget Director.
18. The District Budget Office prepares the **Board Item** for subsequent ratification of the BTA and a copy of the approved BTA is sent to the College.
19. If the Board of Trustees does not ratify the Budget Transfer Authorization, the District Budget Office reverses the transactions in the SAP system and forwards a copy of the BTA to the College. All new funding Budget Transfer Authorizations are normally ratified by the Board of Trustees. If the Board of Trustees has any question on any new funding, the District Budget Office is contacted. If further explanation is needed, the College is contacted to provide further explanations by the District Budget Office.