

Los Angeles City College Administrative Services "How To" Book	Budget	I
		B-1
How Do I Make a Budget Transfer?		

A. Brief Description

Below are the procedures for completing any Budget Transfer Authorization Form (BTA) to facilitate a transfer of fund from one budgetary account to another. Budget transfers are only allowed to be made from accounts with positive balances. No transfer can be made from an account to the extent of leaving the account available balance at less than zero or negative.

B. How To

1. Complete or fill-out the Budget Transfer Authorization Form in **Section IA1**. Click on the Instructions link at the top of the form for the instructions on how to complete the form. Refer to the sample BTA in **Section IA2** for further illustrations.
2. Obtain the Department Head or Chair, Dean or Associate Vice President of Administration and the Divisional Vice President signatures.
3. All Budget Transfer Authorizations (BTA's) regarding new accounts set-up (including grants), benefits and any other Income accounts must be approved by the Vice President of Administration and the President respectively after obtaining the approval of the respective Divisional Vice President referred to in line #2.
4. All Budget Transfer Authorizations (BTA's) involving new account set-up, income and benefits are processed by the District Budget Office. However, all BTA's must be submitted to the College Budget Office for subsequent transmission to the District Budget Office. The College Budget Office will send any BTA that requires the District Budget Director or Board of Trustees approval to the District Budget Office for processing.
5. All Budget Transfer Authorizations other than those mentioned in line #3 within the same fund will be immediately processed at the College Budget Office. For example, if the fund is transferred from Fund 10100 to Fund 10100 and the transfer does not affect an income or benefit account, the BTA will be processed at the College Budget Office.
6. All Budget Transfer Authorizations (BTA's) containing benefits and income transfers within major G/L or General Ledger accounts will be reviewed by the District Budget Office prior to the approval of the District Budget Director and entered into the SAP system. After approval by the District Budget Director and entry into the SAP system, copies of the approved BTA's will then be returned to the College Budget Office for filing and to inform the staff of the status of the BTA's.

7. All Budget Transfer Authorizations including benefit and income accounts that involve transfers between major G/L codes or accounts will be reviewed by the District Budget Office prior to obtaining the District Director of Budget signature or approval.
8. After the District Budget Director approves of any Budget Transfer Authorization mentioned in line #7, the BTA is then entered in the SAP system and filed by the District Budget Office.
9. A Board Item is then prepared for all Budget Transfer Authorizations mentioned in line #7 & 8.
10. The Board Item is then submitted to the Board of Trustees for ratification.
11. Budget Transfer Authorizations that are not ratified by the Board of Trustees are reversed by the District Budget Office.
12. After ratification or non ratification of the BTA's, copies are sent to the College Budget Office for filing and informational purposes.