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INTEGRITY   CUSTOMER SERVICE   ACCOUNTABILITY   TEAMWORK   INNOVATION   PASSION

MANAGING PROGRAM BUDGETS

SR 3100.02

PURPOSE: **To efficiently manage revenue and expenditure activities.**

TIMELINE: **Ongoing throughout the fiscal year.**

PROCEDURE:

The budget is a planning guide for the receipt of revenues and the disbursement of expenditures. Only with responsible planning can the County Office maintain the integrity of its educational programs and the credibility of its expenditures.

The continuous monitoring of all program budgets helps ensure maximum efficiency in tracking funds. Department directors are responsible for monitoring budgets to ensure the accuracy of fund balances. Under certain circumstances, Business Services may request adjustments to budgets in accordance with County Office policies or individual program requirements.

Department directors may request a transfer of funds between object codes in order to cover unexpected expenditures. Department directors may use their discretion in deciding whether or not a budget revision is necessary.

On rare occasions when expenditures exceed revenues, program expenditures shall be reviewed and approved in advance by the County Superintendent.

Monitoring

1. Business Services distributes monthly budget printouts to department directors.

2. Department director reviews printout and related documents in order to:
   - verify entitlements (also called budget revenue);
   - verify prior year carry-over;
   - verify revenue and expenditures compared to
   - actuals; compare percentage (%) balances
     remaining in budget.

3. Department director discusses any discrepancies with the Assistant Superintendent of Business Services, Internal Business Manager, Grants Technician and/or Accounting Technician in the Business Services Department.

Revising

1. Department director carefully reviews budget printout to determine fund balances prior to approving an expenditure.

2. Department director determines changes that need to be made to existing budget fund balances and makes a request to Business Services for a budget transfer.

3. Business Services audits request, verifying account fund balances and completes the Budget Transfer form and forwards to department director for signature.

4. Department director reviews and signs budget transfer and forwards to Associate/Assistant Superintendent for approval and then sent to Business Services.

5. Business Services verifies authorized signature and enters into the financial system.

6. Business Services forwards budget transfer to the Assistant Superintendent of Business Services for approval.

7. Assistant Superintendent of Business Services approves or disapproves request and forwards to Internal Business Manager for approval in financial software.