



This policy and procedure addresses the required elements of the “Budget Transfer Documentation (Long Text)” section of an eBTA that is needed to process budget transfers/budget reallocations in the Unrestricted Funds. This policy will result in:

- Greater transparency in the budgeting process.
- Compliance with Accreditation Standards. (Standard III.D)

Funds that are required to be in compliance with this policy: 10099, 10100, 10106, 10109, 10117, 10118, 10119, 10140, 10160, 10209, 10210, 10211, 10212, 10213, 10214, 10999. All other funds please refer to the policy titled “Budget Transfer/Supplement-Required Documentation/Long Text (Restricted)”

Required Documentation/Process

- 1) When creating a budget transfer the “Budget Transfer Documentation (Long Text)” portion of the transfer must be completed.

- 2) The “Budget Transfer Documentation (Long Text)” must contain the following elements:
 - a. Detailed description on why a budget transfer is needed.
 - b. An established connection to a specific section of a College planning document including but not limited to:



- i. Educational Master Plan (Objective and Goal)
- ii. Technology Master Plan
- iii. Outcome Assessment Improvement Plan
- iv. Student Equity Plan
- v. Campus Initiatives (E.g. PASS, BSI, Student Success)
- vi. Accreditation Standards, Recommendations or Actionable Improvement Plans
- vii. Compliance with statute, College/District regulation
- viii. Grant requirement (*I.e. Match*)
- ix. Operational need (*Used when the transfer is not supported by a College planning documents. When noting "Operational Need" additional explanation of why this need was unexpected and does not tie to an existing College planning document is needed*)

**NOTE: When documenting which planning document the transfer is connected to please be specific. For example if the Educational Master Plan is noted please specify which Goal and Objective ties to the transfer*

Required Documentation/Process Example

Example 1

Maintenance and Operations has been instructed to conduct a study on the campus carbon footprint. Unfortunately during the development of the Operational Plan this action was not budgeted for and a transfer will be required to hire an outside expert to perform the study. Maintenance and Operations has reviewed their budget and found that there is sufficient funding in supplies that can be transferred to cover this expenditure.

Example of Incorrect "Budget Transfer Documentation (Long Text)": Transfer \$5,000 from Supplies (452100) to Contracts (562100).

In the example above we can see that the department failed to meet the required elements of a "Budget Transfer Documentation (Long Text)" as the narrative explains in detail the need for the transfer and connects the transfer to a College planning document.

Example of Correct "Budget Transfer Documentation (Long Text)": Maintenance and Operations has been instructed by the Vice President of Administration to conduct a study on the campus carbon footprint. The department currently does not have the expertise to conduct such a study and will need to hire an outside expert to accomplish the task. At the time of Operational Plan development the department was unaware that this request would be made and did not budget for this expenditure. After reviewing the current budget we believe that we can transfer \$5,000 from the department supply budget to cover this expenditure while still maintaining our level of service. This transfer is in line with Educational Master Plan Goal 4, Objective 6.



In the example above we can see the department met the required elements of a “Budget Transfer Documentation (Long Text)” as the narrative does explain in detail the need for the transfer or connect the transfer to a College planning document.

Example 2

Information Technology has recently completed its Outcome Assessment and determined through its departmental improvement plan that adding hands free headsets to the help desk will improve the level of service of the IT help desk. Unfortunately during the development of the Operational Plan Budget the department budgeted for the headsets in Supplies (452100) when the headsets are actually an Equipment (642300) expenditure.

Example of Incorrect “Budget Transfer Documentation (Long Text)”: Transfer \$2,500 from Supplies (452100) to Equipment (642300).

In the example above we can see that the department failed to meet the required elements of a “Budget Transfer Documentation (Long Text)” as the narrative does not explain in detail the need for the transfer or connect the transfer to a College planning document.

Example of Correct “Budget Transfer Documentation (Long Text)”: Through Outcome Assessment the department has determined that purchasing hands free headsets will improve service to the campus community. During the development of the budget the department believed that the headsets would be a Supply (452100) expenditure but after consulting with Procurement the headsets are actually an Equipment (642300) expenditure. This transfer will correct the budget to allow for the procurement of the headsets. This transfer is in line with the Information Technology Outcome Assessment #1.

In the example above we can see the department met the required elements of a “Budget Transfer Documentation (Long Text)” as the narrative does explain in detail the need for the transfer or connect the transfer to a College planning document.

QUICK HINT: When creating an eBTA always assume that the person approving the transfer has no idea why the transfer is being initiated so be as descriptive as possible!!!

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