Transfers of appropriations between major objects of expenditures are submitted to the Board of Trustees for approval/ratification. Requests for such transfers are to be based on circumstances that could not reasonably have been anticipated at the time of budget preparation. A statement of purpose for the transfer request is to accompany the request.

A. All appropriation transfer requests are presented to the Board of Trustees for approval/ratification in accordance with the following guidelines:

1. A transfer from the reserve for contingencies to any expenditure classification must be approved in advance by a two-thirds vote of the members of the Board of Trustees.

2. All transfers of appropriations between major classifications of expenditure must be ratified by the Board of Trustees. All transfers of appropriations are approved by the Vice Chancellor of Business Services or District Director of Fiscal Services, subject to ratification by the Board of Trustees. Transfer requests shall be presented for ratification by the Board of Trustees no later than sixty (60) days following the receipt and implementation of the transfer request.

B. Major Classifications of Expenditure:

A major classification of Expenditure (major object code classifications) is a classification prescribed by the Board of Governors, California Community Colleges and delineated as follows: 1000 academic salaries, 2000 non-academic salaries; 3000 employee benefits; 4000 supplies and materials; 5000 other operating expenses and services; 6000 capital outlay; and 7000 other uses of funds.

C. The responsibility for the authorization of transfer of appropriations preceding submittal to the Vice Chancellor of Business Services is placed in accordance with the following:

1. College budget transfers: College President or designee.

2. District Services budget transfers: Chancellor, Vice Chancellor or designees for the division budget under their administration.
3. Other budget transfers (such as Capital Outlay): Chancellor or Vice Chancellor of Business Services or designees.

References:
Title 5 Sections 58307, 58308