

TRANSFER OF BUDGET APPROPRIATIONS

Transfers of appropriations between major objects of expenditures are submitted to the Board of Trustees for approval. Requests for such transfers are expected to be few in number and 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 in accordance with the following guidelines:
1. A transfer from the reserve for contingencies to any expenditure classification must be approved 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 approved by the Board of Trustees prior to work being done or commitments made except for the following:

All transfers of appropriations between major classifications of expenditures not exceeding \$5,000 may be approved by the Executive Vice Chancellor of Administrative and Business Services, subject to ratification by the Board of Trustees. Transfer requests shall be presented for approval 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; and, 6000 capital outlay.

- C. The responsibility for the authorization of transfer of expenditure appropriations preceding submittal to the Executive Vice Chancellor of Administrative and Business Services is placed in accordance with the following:
1. College budget transfers of expenditure appropriations: College President or his/her designee.
 2. District Services budget transfer of expenditure appropriations: Vice Chancellor or his/her designee for the division budget under his/her administration.

3. Other budget transfers of expenditure appropriations: Chancellor or Executive Vice Chancellor of Administrative and Business Services or his/her designee.