EXPENDITURE TRANSFER

Procedure BUD-P014

Sacramento City Unified School District

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1.0 SCOPE:

1.1 This work instruction discusses the process that is used to do an Expenditure Transfer for Sacramento City Unified School District.

2.0 RESPONSIBILITY:

2.1 Budget Services

3.0 APPROVAL AUTHORITY:

Signature

Date

3.1 Budget Director

4.0 DEFINITIONS:

- 4.1 SACS Standardized Account Code Structure
- 4.2 E.T. Expenditure Transfer.
- 4.3 Trans Date Date journal entry was posted.
- 4.4 JE # Is the Journal Entry number assigned by the Escape System. Also referred to as the ET #.
- 4.5 Batch # Additional identifying number (Optional).
- 4.6 Comment Area for additional information, primarily used as an explanation of the transfer.
- 4.7 Account Number Standardized Account Code Structure (SACS)
- 4.8 Debit Increase in expenditure.
- 4.9 Credit Decrease in expenditure.
- 4.10 Expenses Actual charges.
- 4.11 General Funds Unrestricted funding.
- 4.12 Categorical Funds Restricted funding.

5.0 PROCEDURE:

- 5.1 Transfer Expenses must be in the "Journal Entries" activity in Escape Online.
 - 5.1.1 If needed, use Escape Online's "How To" tutorial for detailed work instructions for doing a journal entry.
 - 5.1.2 Can transfer between General and Categorical budgets, but must provide backup documentation.
 - 5.1.3 Must be a **charged** expense before it can be transferred.

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- 5.1.4 Request must be in writing and backup must accompany expenditure. Verbal may be used if documented.
- 5.1.5 Transfers are completed by Budget Staff only.
- 5.2 Verify transfer has not been completed.
- 5.3 Gather appropriate backup documentation and attach under "Attachments" tab in Escape Online.
- 5. 5. R9324 Tsostr 0 0 7omple

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<u>Identification</u>	<u>Storage</u>	Retention	<u>Disposition</u>	<u>Protection</u>
Current Year: Expenditure Transfer Reports and Backup	File cabinet at each individual technician's area	One year	Discard as desired	Access limited to Budget Staff
Prior Year: Expenditure Transfer Reports and Backup	File cabinet at common area in the Budget Department.	One year	Discard as desired	Access limited to Budget Staff
Two Years Prior to Current: Expenditure Transfer Reports and Backup	File cabinet in file room for Budget Department.	OneYear	Discard as desired	Access limited to Budget Staff
Three Years Prior to Current: Expenditure Transfer Reports and Backup	Warehouse	One year	Discard as desired	Access limited to Budget Staff

8.0 REVISION HISTORY:

Date:	Rev.	Description of Revision:	
3/24/04	Α	Draft	
11/3/04	В	Change from procedure to work instruction	
3/30/11	С	Change from work instruction to procedure	

End of procedure

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