1.0 SCOPE:

1.1 This procedure applies to the Business Department's responsibility to transfer budget authority.

2.0 RESPONSIBILITY:

2.1 Senior Budget Analyst

3.0 APPROVAL AUTHORITY:

3.1 Budget Analyst

(Approval signature on file)

_____   _____
Signature   Date

4.0 DEFINITIONS:

4.1 N/A

5.0 PROCEDURE:

5.1 Budget transfers are posted into Bi-Tech to change the distribution of expenditure authority within the WCSD Budget as adopted by the WCSD Board of Trustees, as long as the transfers do not change the total, overall appropriations.

5.2 A transfer is processed when the manager of an operating budget wants to redistribute his/her original Board adopted funding allocation or when a valid expenditure is being posted to an account that is different than where it was originally budgeted.

5.3 Budget transfers are recorded in the "CB" (change budget) column in Bi-Tech. Total transfers FROM should equal total transfers TO, thus maintaining a balanced budget in which total sources are equal to total uses.

5.4 Budget transfers are processed on one of two different modes: Batch mode (GLBUBAUB) or interactive mode (GLBUUP).

   5.4.1 Batch Mode (GLBUBAUB) is used when a valid, signed, authorized and original copy of a Washoe County School District TRANSFER REQUEST is received by the WCSD Business Office.

      5.4.1.1 All transfers that trigger a "reportable change" to the District's budget must be processed in Batch Mode.

      5.4.1.2 All Batch Mode transfers require written authorization by the manager whose budget is being reduced. Authorization from the manager having their budget increases is always assumed to be in the affirmative.

      5.4.1.3 This type of transfer allows Bi-Tech to provide the greatest level of tracking and accountability and is generally the safest process for moving funds.

      5.4.1.4 After these transfers are posted into Bi-Tech, all of the paperwork associated with the transaction must be filed and distributed to the managers of the affected budgets.

5.4.1.5 Examples of valid Batch Mode Budget Transfers

5.4.1.5.1 A school or department wanting Plant Facilities to complete a voluntary facility remodel can transfer funds from their operating budget into the Plant Facilities Remodel account to reimburse Plant Facilities for the cost of the remodel

5.4.1.5.2 A school or department wanting Information Technology Department to complete computer networking for their school or department can transfer funds from their operating budget into the IT-Networking account to reimburse IT for the related costs.

5.4.1.5.3 Transfer of budgets between Salaries & Benefits (Dept 900) and operating budgets.

5.4.2 Interactive Budget Transfers (GLBUUP) is used when the transfer will NOT trigger a reportable change to the District's budget and are internal to a single department or school.

5.4.2.1 Interactive budget transfers provide limited tracking and documentation in Bi-Tech. Be very careful when you go "interactive" and you'll be fine. In most cases it shouldn't take more than a day or two to find any mistake and then correct it.

5.4.2.2 As with all transfers, the increases and the decreases must be equal in order to assure that the overall budget remains balanced

5.4.2.3 These types of transfers are usually initiated by the person in charge of the budget being changed, either by email or a phone call. Try to get an email and print a hard copy as your documentation. Then do a print screen of all of the adjustments and staple them together and put them in the department/school budget file as you documentation of why the transfer was made.

5.4.2.4 Examples of valid Interactive Budget Transfers

5.4.2.4.1 Moving payroll budgets from one salary object to another or from one benefits object to another in order to get a payroll to post to the general ledger

5.4.2.4.2 If a budget is set up to do budget checking at the object level and one object has available budget and one doesn't

5.4.2.4.3 When the manager of a budget simply wants to redistribute the current funding within the budget he is responsible for.

6.0 ASSOCIATED DOCUMENTS:

6.1 BUD-F502 - WCSD Transfer Form

6.2 Budget Transfer Batches

6.3 BUD-W502 – Budget Transfers Batch & GLBUUP

7.0 RECORD RETENTION TABLE:

Identification	Storage	Retention	Disposition	Protection
Budget File	Warehouse	6 Years	Discard as desired	Standard file cabinet in secured office

8.0 REVISION HISTORY:

Date:	Rev.	Description of Revision:
11/28/05	A	Initial Release
4/24/07	B	Updated Record Retention Table

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