

BUDGET CONTROL SYSTEM

Objective

The budget control system is based on a program budget concept. Each program will be managed by the person designated as controlling manager. In AR 3110, Transfer of Funds the manager is responsible for original budget and any changes, program objectives, progress monitoring, final completion and reporting.

The purposes for which the budget control system is established are:

1. To reemphasize that the accepted budget and changes authorized by Governing Board action is the financial plan for this school district
2. To insure that funds will be expended in accordance with the approved plan for which the funds were provided
3. To provide financial information for management purposes
4. To provide information on the status of budgetary accounts

Budget Appropriations - Supplies, Equipment, and Labor

Budget appropriations will be recorded by expenditure classifications as set forth in the district's Chart of Accounts, as amended, to be compatible with program budgeting. The California School Accounting Manual shall be the guide in the determination of classifications of expenditures. The district Chart of Accounts shall also be a guide for coding budget expenditures.

School site allocations will be budgeted at 90 percent for Budget Adoption on July 1. During the first week in December, the allocations will be recalculated to reflect the final 10 percent and changes in enrollment from estimated to actual. The adjustments will be transferred to each school site budget in January.

Budget transfers from the school sites and department managers are submitted quarterly in November, February and May, on forms furnished by the Budget Department. All such transfers will be summarized into one budget transfer item and submitted to the Board for approval.

Unexpected balances in school site and department budgets in accounts controlled by the site administrator, at the end of each fiscal year, shall be carried over into the next fiscal year. Transfers for school site carry-over as well as balances remaining in categorical programs, will be completed annually in October.

BUDGET CONTROL SYSTEM (continued)

Extra Help and Overtime Pay

Overtime work to be performed or additional help shall be employed only after written approval has been obtained via the request for overtime/additional help forms from the personnel or budget administrator in the district office. Supplementary or variable payroll information must be submitted as scheduled by the Payroll Office.

Supplies and Equipment

Each year on or about 15 April, the Superintendent will establish a purchase order cut-off-date. This will allow all orders to be completed and material delivered in the fiscal year ordered. After delivery of materials and final invoices cleared, the individual accounts will be closed, and all balances will be reconciled. Emergency purchase orders may always be presented.

Each manager receives a monthly report from the Budget Department on the status of their budget, including encumbrances, expenditures and remaining balances.