
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.

The online version of this procedure is official. Therefore, all printed versions of this document are unofficial copies.

2.0 RESPONSIBILITY:

- 2.1 Budget Services

3.0 APPROVAL AUTHORITY:

- 3.1 Budget Director

Signature

Date

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.
 - 5.4 Insure all accounts codes are set up before entering transfer.
 - 5.5 Batch # is an optional field and is generally used for grouping of like transfers.
 - 5.6 Comment is a required field - enter reason for transfer.
 - 5.6.1 Once transfer is posted, it is this comment which will appear on your detail report.
 - 5.7 Enter account codes and amounts to be transferred.
 - 5.8 Verify debit and credit amounts balance before posting.

6.0 ASSOCIATED DOCUMENTS:

- 6.1 Backup Documentation
 - 6.1.1 Written Request from authorized personnel.
 - 6.1.1.1 Transfer Form
 - 6.1.1.2 Memo
 - 6.1.1.3 E-mail
 - 6.1.2 Reports.
 - 6.1.2.1 Labor Distribution Report
 - 6.1.2.2 Detail Report
 - 6.1.2.3 Summary Report
 - 6.1.2.4 Snap Shot (Print Screen)

7.0 RECORD RETENTION TABLE:

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| <u>Identification</u> | <u>Storage</u> | <u>Retention</u> | <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:

| <u>Date:</u> | <u>Rev.</u> | <u>Description of Revision:</u> |
|--------------|-------------|---|
| 3/24/04 | A | Draft |
| 11/3/04 | B | Change from procedure to work instruction |
| 3/30/11 | C | Change from work instruction to procedure |

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