


|  | ADMINISTRATIVE PROCEDURE MANUAL | | |
|---|---|---------------------|-------------|
| | SECTION TITLE | NUMBER | PAGE |
| | BUDGET PLANNING AND MANAGEMENT | 02-0403 | 1 OF 1 |
| | BASED ON BOARD OF TRUSTEES' RULE AND TITLE | DATE REVISED | |
| | 6Hx7-4.1 Budgets | January 23, 2017 | |

Purpose

The purpose of this procedure is to detail the responsibilities of all College administrators as they relate to budget planning and management

Procedure

- A. The Vice President of Business Services will design an annual informed budget process that seeks collegewide input from all departments. Where possible, funding requests should tie to the College Strategic Plan. The College administration will prioritize requests in the formulation of the annual budget to best position the institution for achieving the defined goals and objectives.
- B. Each College administrator is responsible for the preparation of budgetary requests for operating units under his/her control. These requests will be prepared in accordance with instructions and time frames contained in the budget documents developed by the Budget Office and the Vice President of Business Services. Administrators are responsible for requesting budgets for proper operation of units under their control and are accountable for managing those budgets.
- C. Administrators who have responsibility for budget management of their departments are expected to review and approve all disbursements against the accounts for which they are responsible. Transactions against budgets are required to be within established budget limits and within the provisions of SBE rules, Board rules and College procedures. Administrators have the further responsibility of ensuring that all requests and expenditures are in accordance with the requirements of approved College programs. Such requests and expenditures must support the established goals and objectives of the College. Administrators shall not initiate financial transactions which could cause the over-commitment, over-encumbrance or over-expenditure of budgets under their control.
- D. When an administrator identifies a need to adjust the budget in a department a request must be made to the Budget Office or on a campus to the Director of Administrative Services. The Budget Office or appropriate Director of Administrative Services, after approval from the appropriate Cabinet member with budget oversight for that area, can make the necessary budget transfer in the Operating Budget. Budget transfers cannot change the College's total approved Operating Budget for either revenue, personnel expense, current expense or capital outlay expense unless approved by the District Board of Trustees.

REFERENCES: F.S. 1001.64, 1001.65, 1011.30, SBE Rule 6A-14.0716

Adopted Date: November 2, 1987

Revised Date: July 23, 2015, January 23, 2017