SAC PROCEDURES FOR NEW ACCOUNTS, BUDGET CHANGES & TRANSFER OF EXPENDITURES (TOE)

New Accounts

1. New accounts are requested by division offices; a New Account Request is filled out and e-mailed to the **SAC Budget office**. SAC Budget office reviews and validates GL numbers before sending the form to Fiscal Services department.
2. The originator of the account request can check status of GL account in **ACBL** or by running a **COAR** –chart of accounts report in Datatel.
3. For account requests involving **Restricted Funds**, contact your Resource Development Coordinator assigned to your categorical project. Forward account request form directly to Resource Development department; Resource Development staff will submit the account request(s) to Richard Kudlik, Fiscal Services Manager for validation and account creation.

Budget Changes

1. Budget changes are initiated by division offices; it is recommended to run a **GLSA** report to assure that you are reviewing all of your accounts, and that you have sufficient funds in the accounts where you are decreasing the budget. Proceed to complete a Budget Change Form and include enough information in the reason for change area.
2. Division Dean or Budget Director approves and forwards the BCF to area Vice President for approval.
3. Area VP approves and forwards budget changes to the **SAC Budget office S-203** to check for availability of funds and compliance. BCFs are then approved by VP of Administrative Services.~~,~~
4. SAC Budget office forwards approved budget changes to District Fiscal Services for final review of account sufficiency and compliance before the budget change is entered into Datatel.
5. The originator of the BCF can check status of GL account in **ACBL** in Datatel to confirm transfer of funds.
6. For budget changes involving **Restricted Funds**, after approval from area Vice President, budget changes are forwarded to District Resource Development department to review for compliance. Then, budget change form(s) are forwarded to District Accounting office for final review of account sufficiency before BCF is entered into Datatel.

Transfer of Expenditures

1. *Transfer of Expenditures (TOE)* are initiated by division offices; it is recommended to attach a **LGLA** detail sheet showing the amounts that will be transferred to another account. Make sure funds are available in the account where the expense will be transferred to for the TOE to take place.
2. When transferring expenses related to salaries and benefits~~,~~ there is no need to attach a status change form.
3. Division Dean or Budget Director approves and forwards TOE to area Vice President for approval.
4. After area VP approves, TOEs are sent to the **SAC Budget office S-203** to check for availability of funds and compliance. TOEs are then approved by VP of Administrative Services.
5. SAC Budget office forwards approved TOE to District Fiscal Services for final review of account sufficiency and compliance before the TOE is entered into Datatel.
6. The originator can check status of TOE in **ACBL** or by running a **GLSA** report.
7. For TOE involving **Restricted Funds**, after approval from area Vice President, TOEs are forwarded to the district Accountant assigned to your categorical project for final review of account sufficiency before transfer of expenditures are entered into Datatel.

October 2015